2025-2026
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, 2025 through AUGUST 31, 2026

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 7,265,903.43	$ 7,265,903.43
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 683,836.72		$ 683,836.72
Special Building Fund	$ -	$ 227,945.57	$ 227,945.57
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 683,836.72	$ 7,493,849.00	$ 8,177,685.72

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 5,190,000.00	Principal
$ 814,065.00	Interest
$ 6,004,065.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,139,727,863

*(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, 2024 through June 30, 2025?

[X] YES [ ] 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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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 ACCOUNTANTS' REPORT

BUDGET STATEMENT AND CERTIFICATION OF TAX

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

2025-2026 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	4,311,659.00	6,696,565.00	7,193,244.43	13,889,809.43	1,600,000.00	✱✱ 9,206,700.00	✱✱ 10,806,700.00	✱✱ 3,083,109.43	13,889,809.43
Depreciation	1,108,483.00	1,128,483.00		1,128,483.00			1,128,483.00		1,128,483.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	205,830.00	476,830.00		476,830.00			476,830.00	-	476,830.00
School Nutrition	129,474.00	505,904.00		505,904.00			505,904.00	-	505,904.00
Bond	1,182,003.00	1,190,733.00	676,998.72	1,867,731.72			1,467,731.72	400,000.00	1,867,731.72
Special Building	149,454.00	154,154.00	225,666.57	379,820.57			379,820.57		379,820.57
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	7,086,903.00	10,152,669.00	8,095,909.72	18,248,578.72	1,600,000.00	9,206,700.00	14,765,469.29	3,483,109.43	18,248,578.72

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)	7,193,244.43	676,998.72	225,666.57	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	72,659.00	6,838.00	2,279.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	7,265,903.43	683,836.72	227,945.57	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 491,230.00	$ 200,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
700,000.00	122,000.00	20,000.00	-

✱✱ CORRECTED ✱✱

BUDGET STATEMENT AND CERTIFICATION OF TAX

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

2025-2026 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	4,311,659.00	6,696,565.00	7,193,244.43	13,889,809.43	1,600,000.00	9,226,099.00	10,826,099.00	3,063,710.43	13,889,809.43
Depreciation	1,108,483.00	1,128,483.00		1,128,483.00			1,128,483.00		1,128,483.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	205,830.00	476,830.00		476,830.00			476,830.00	-	476,830.00
School Nutrition	129,474.00	505,904.00		505,904.00			505,904.00	-	505,904.00
Bond	1,182,003.00	1,190,733.00	676,998.72	1,867,731.72			1,467,731.72	400,000.00	1,867,731.72
Special Building	149,454.00	154,154.00	225,666.57	379,820.57			379,820.57		379,820.57
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-					-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	7,086,903.00	10,152,669.00	8,095,909.72	18,248,578.72	1,600,000.00	9,226,099.00	14,784,868.29	3,463,710.43	18,248,578.72

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)	7,193,244.43	676,998.72	225,666.57	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	72,659.00	6,838.00	2,279.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	7,265,903.43	683,836.72	227,945.57	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 491,230.00	$ 200,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
700,000.00	122,000.00	20,000.00	-

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

2024-2025 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	3,463,146.00	8,480,823.00	4,795,846.00	13,276,669.00	1,495,131.00	7,469,879.00	8,965,010.00	4,311,659.00
Depreciation	793,443.00	1,108,483.00		1,108,483.00			-	1,108,483.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	202,076.00	466,225.00		466,225.00			260,395.00	205,830.00
School Nutrition	143,215.00	479,573.00		479,573.00			350,099.00	129,474.00
Bond	1,112,917.00	1,212,514.00	627,056.00	1,839,570.00			657,567.00	1,182,003.00
Special Building	620,281.00	699,009.00	131,818.00	830,827.00			681,373.00	149,454.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	6,335,078.00	12,446,627.00	5,554,720.00	18,001,347.00	1,495,131.00	7,469,879.00	10,914,444.00	7,086,903.00

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	
$	193,218.00

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

2023-2024 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	2,596,106.00	5,660,326.00	6,222,211.00	11,882,537.00	1,364,243.00	7,055,148.00	8,419,391.00	3,463,146.00
Depreciation	830,835.00	850,969.00		850,969.00			57,526.00	793,443.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	171,917.00	403,891.00		403,891.00			201,815.00	202,076.00
School Lunch	118,650.00	453,344.00		453,344.00			310,129.00	143,215.00
Bond	1,007,402.00	1,088,935.00	627,461.00	1,716,396.00			603,479.00	1,112,917.00
Special Building	1,330,687.00	1,381,201.00	164,490.00	1,545,691.00			925,410.00	620,281.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 6,055,597.00	9,838,666.00	7,014,162.00	16,852,828.00	1,364,243.00	7,055,148.00	10,517,750.00	6,335,078.00

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	
$	196,435.00

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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,274,170.00
*(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

10,188,386.00 (2025 Real Growth Value per Assessor) / 994,289,841.00 (Prior Year Total Real Property Valuation per Assessor) = 1.02 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.02 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 219,679.93

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,493,849.93**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 7,493,849.00
(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.		2025-2026 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** **	**
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 144,977.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 144,977.00

** CORRECTED **

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 39-0060-000

Central Valley Public Schools

Line No.		2025-2026 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**	$ 19,399.00
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 144,977.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 164,376.00

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	7,265,903.43	683,836.72	227,945.57	-	
2	**Exclusions:**					
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	683,836.72		-	
4	Judgments not paid by liability insurance	-				
5						***
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-				
7						
8						
9						
10						
11						
12	**Total Exclusions (Line 3 + Line 11)**	-	683,836.72	-	-	
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	7,265,903.43	-	227,945.57	-	
14	Assessed Valuation	1,139,727,863	1,139,727,863	1,139,727,863	1,139,727,863	
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.637512	0.000000	0.020000	0.000000	
16	Total Levy for Compliance	0.657512				

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 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.

*** See Bond Breakdown Spreadsheet***

Fund	Property Taxes	Valuation	Expected Levy	
General Fund	$ 7,265,903.43	$ 1,139,727,863	0.637512	
Special Building Fund	$ 227,945.57	$ 1,139,727,863	0.020000	
Bond Fund	$ 683,836.72	$ 1,139,727,863	0.060000	***
Bond Fund	$ -	$ 1,139,727,863	0.000000	
Bond Fund	$ -	$ 1,139,727,863	0.000000	
QCPUF Fund	$ -	$ 1,139,727,863	0.000000	
QCPUF Fund	$ -	$ 1,139,727,863	0.000000	
	$ -	$ 1,139,727,863	0.000000	
	$ -	$ 1,139,727,863	0.000000	
	$ -	$ 1,139,727,863	0.000000	
	$ -	$ 1,139,727,863	0.000000	
	$ -	$ 1,139,727,863	0.000000	
	$ -	$ 1,139,727,863	0.000000	
Total	$ 8,177,685.72		$ 0.717512	

Must agree to Cover

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

CENTRAL VALLEY PUBLIC SCHOOLS
2025-2026 BUDGET YEAR
G/W & NLS BOND BREAKDOWN

BOND	VALUATION	TAX REQUEST	RESPECTIVE MIL LEVY	COMBINED AVERAGE LEVY
Greeley-Wolbach	636,482,676.00	429,306.78	0.067450	0.060000
North Loup-Scotia	503,245,186.00	254,529.94	0.050578	
	1,139,727,862.00	683,836.72		

COUNTY	BOND	VALUATION	RESPECTIVE MIL LEVY	TAX REQUEST
BOONE	Greeley-Wolbach	6,821,665.00	0.067450	4,601.20
GREELEY	Greeley-Wolbach	565,051,159.00	0.067450	381,126.31
	North Loup-Scotia	345,111,636.00	0.050578	174,549.60
HOWARD	Greeley-Wolbach	34,878,036.00	0.067450	23,525.19
	North Loup-Scotia	27,983,026.00	0.050578	14,153.18
NANCE	Greeley-Wolbach	29,731,816.00	0.067450	20,054.07
SHERMAN	North Loup-Scotia	19,966,711.00	0.050578	10,098.71
VALLEY	North Loup-Scotia	110,183,813.00	0.050578	55,728.46
TOTALS		1,139,727,862.00		683,836.72

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 10, 2025 at 7:00 pm at the High School Library in Greeley, Nebraska.

After the 2025/26 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 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 155,660.00	$ -	**$ 155,660.00**
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)*	$ 31,519.35	$ -	$ 31,519.35
• *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*	$ 25,410.99	$ -	$ 25,410.99
• *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:	**$ 213,090.34**	**$ -**	**$ 213,090.34**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Central Valley Public Schools — SUBDIVISION NAME

Greeley — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Riverside Public Schools	8/13/2024 to 6/1/2025	to provide Spanish distance learning services

Central Valley Public Schools
Greeley, Nebraska

2025-2026 Budget

For the Years Ended
August 31, 2026, 2025, & 2024

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, 2026 and 2025, 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, 2024, 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

Pekny & Associates, CPA's, PC
Columbus, Nebraska
September 17, 2025

CENTRAL VALLEY PUBLIC SCHOOLS DISTRICT #39-0060-000

August 31, 2026 (Forecast), 2025 (Forecast), and 2024 (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).

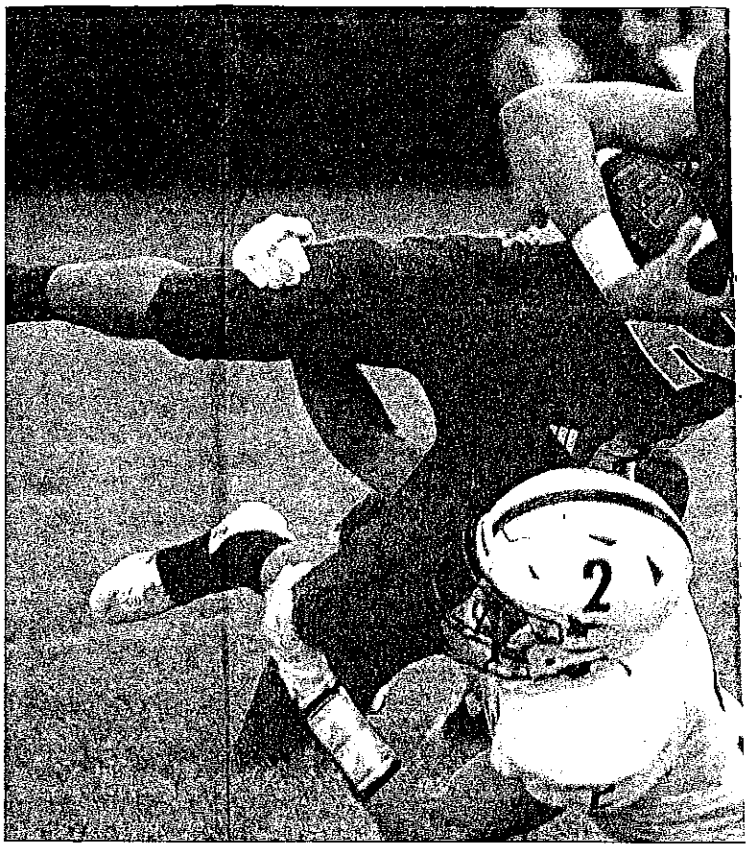
Disbursements

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, 2025-2026 Budget Form LC-2."

--See independent accountant's compilation report--

CVN Sport



back Larry Diessner is taken down by twins Landon Shoemaker (2) a
game.

ntral Valley
rt with firn

TZER

g by the time the
es met at the 40-

o win under his
lley's Chip Bartos
hand, smiled at
of Riverside and
ted talking to the
before him.
know if there's
ed," Bartos could
g Kleffner, who
ths earlier been
king over the head
n in Riverside.
u," Kleffner said

second quarter."

Central Valley put up 348 years of total offense with all but 20 coming on the ground. Luke Shoemaker was a workhorse, rushing for 202 yards on 16 carries.

Defensively, Bartos said he knew returning his front three would make the Cougars an immediate force.

"That set the tone while we were still sputtering on offense," he said. "I saw a lot of good things and improvement throughout the game. Now we have to improve from Week 1 to Week 2. We'll go back and watch all these mistakes and make ourselves better."

The Cougars kept the pressure on Riverside quarterback Larry



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 4, 2025

(signed)

Subscribed in my presence and sworn to before me this

4 day of September (year) 2025

Nicole M. Moore

Notary Public

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

Published Fee $ 427.50

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 10th day of September, 2025 at 7:00 o'clock, P.M., at the High School Library in Greeley, Nebraska 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 8,419,391.00	$ 8,965,010.00	$ 10,826,099.00	$ 3,063,710.43	$ 6,696,565.00	$ 7,265,903.43
Depreciation	$ 57,526.00	$ -	$ 1,128,483.00		$ 1,128,483.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 201,815.00	$ 260,395.00	$ 476,830.00	$ -	$ 476,830.00	
School Nutrition	$ 310,129.00	$ 350,099.00	$ 505,904.00	$ -	$ 505,904.00	
Bond	$ 603,479.00	$ 657,567.00	$ 1,467,731.72	$ 400,000.00	$ 1,190,733.00	$ 683,836.72
Special Building	$ 925,410.00	$ 681,373.00	$ 379,820.57		$ 154,154.00	$ 227,945.57
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 10,517,750.00	$ 10,914,444.00	$ 14,784,868.29	$ 3,463,710.43	$ 10,152,669.00	$ 8,177,685.72

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 683,836.72	$ 7,493,849.00	$ 8,177,685.72

Published September 4, 2025 ZNEZ

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 10th day of, September 2025 at immediately after the budget hearing at 7:00 o'clock P.M., at the High School Library in Greeley, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	994,289,841	1,139,727,883	15%

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2024-2025 Request Divided By 2025 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change In Tax Rate	Change In Operating Budget
2024-2025 Budget Information					***2025-2026 Budget Information***				
General Fund	10,206,371.00	7,075,312.03	0.711696	0.620790	10,826,099.00	7,265,903.43	0.637512	-10%	6%
Bond Fund(s) K - 12	1,850,497.38	745,717.38	0.075000	0.065429	1,467,731.72	683,836.72	0.060000	-20%	-21%
Special Building Fund	1,158,208.97	198,857.97	0.020000	0.017748	379,820.57	227,945.57	0.020000	0%	-67%
Total	13,215,077.36	8,019,887.38	0.806695	0.703967	12,673,651.29	8,177,685.72	0.717512	-11%	-4%

Published September 4, 2025 ZNEZ

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 21, 2025

(signed)

Subscribed in my presence and sworn to before me this

21 day of August (year) 2025

Notary Public

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

Published Fee $ 18.42

NOTICE OF REGULAR BOARD OF EDUCATION MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY
OF THE CENTRAL VALLEY PUBLIC SCHOOLS DISTRICT, DISTRICT 39-0060 BOARD OF EDUCATION

The Central Valley Public Schools Board of Education will meet on Wednesday, September 10, 2025, at 7:00 p.m. at the Central Valley High School Library at 304 North Shannon Street Greeley, NE. 68842 for the board meeting. Among other topics to be discussed, pursuant to Neb. Rev. Stat. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to seven percent (7 %). A copy of the agenda kept continuously current is available for public inspection in the superintendent's office during normal business hours.

Amy Malander
Central Valley Public
Schools Superintendent

Published
August 21, 2025
ZNEZ

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

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 2025-2026 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 2025-2026 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 5 to 1 on 10th day of September 2026.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

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

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

File (click file name to view)	Upload DateTime
2025-26 Central Valley Public Schools Budget (Fina (UploadFile_DisplayFile.aspx?ID=26179)	9/17/2025 10:17:22 AM
2025-2026 39-0060 Central Valley Budget (Corrected (UploadFile_DisplayFile.aspx?ID=26677)	10/8/2025 9:17:57 AM
Affadavit & Minutes-7% increase in Base Growth.pdf (UploadFile_DisplayFile.aspx?ID=26678)	10/8/2025 9:18:10 AM

2025/26 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	8,507,631
Access to Prior Year's Unused Budget Authority [Maximum Amount: $166,003]	A-355	166,003
Total Adjusted Budget Authority	A-361	8,673,634
Total Allowable Budget Authority	A-780	8,673,634

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2025/26 General Fund Budget of Disbursements & Transfers	B-100	10,806,700
2025/26 Special Grant Funds List	B-110	388,089
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,600,000
2025/26 General Fund Lid Exclusions	B-130	144,977
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	8,673,634
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	587,256
2025/26 General Fund Expenditure Growth	B-162	166,003
Adjusted Unused Budget Authority	B-165	421,253
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	421,253

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	4,863,015
2025/26 General Fund Necessary Cash Reserve	C-300	3,083,109
2025/26 Depreciation Fund Total Requirements	C-310	1,128,483
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	4,211,592

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	1,139,727,863

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	7,973,284
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	628,470
Enter the amount approved by the School Board.	D-140	628,470
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	8,601,754
2025/26 Property Tax Request General Fund	D-210	7,265,903
2025/26 Property Tax Request Special Building Fund	D-220	227,946
2025/26 Total Property Tax Request	D-230	7,493,849
2025/26 Unused Property Tax Request Authority	D-240	1,107,905

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	280,000

Recalculates LC-2 after making changes	Recalculate LC-2
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

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

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

LC-2 has been submitted, but is not complete until the district budget documentation has been uploaded below. Upload a single PDF document.

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

No Budget Documents loaded

2025/26 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	8,507,631
Access to Prior Year's Unused Budget Authority [Maximum Amount: $166,003]	A-355	166,003
Total Adjusted Budget Authority	A-361	8,673,634
Total Allowable Budget Authority	A-780	8,673,634

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2025/26 General Fund Budget of Disbursements & Transfers	B-100	10,826,099
2025/26 Special Grant Funds List	B-110	388,089
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,600,000
2025/26 General Fund Lid Exclusions	B-130	164,376
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	8,673,634
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	587,256

2025/26 General Fund Expenditure Growth	B-162	166,003
Adjusted Unused Budget Authority	B-165	421,253
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	421,253

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	4,871,745
2025/26 General Fund Necessary Cash Reserve	C-300	3,063,710
2025/26 Depreciation Fund Total Requirements	C-310	1,128,483
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	4,192,193

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	1,139,727,863

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	7,973,284
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	628,470
Enter the amount approved by the School Board.	D-140	628,470
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	8,601,754
2025/26 Property Tax Request General Fund	D-210	7,265,903
2025/26 Property Tax Request Special Building Fund	D-220	227,946
2025/26 Total Property Tax Request	D-230	7,493,849
2025/26 Unused Property Tax Request Authority	D-240	1,107,905

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	280,000

Recalculates LC-2 after making changes	Recalculate LC-2
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

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	388,089

Print Grants

*** Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	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	3,750
Career and Technical Eduation Grants (State)	1.157	3,750
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
Comprehensive Literacy State Development Grant (CLSD)	1.187	130,000
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
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	68,646
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	15,419
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 VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	17,509
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	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
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	4,400
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	91,854
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
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)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	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
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
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	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	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
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

CENTRAL VALLEY PUBLIC SCHOOLS DISTRICT 39-0060-000
RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-1

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 2025-2026 property tax request be set at:

General Fund:	$	7,265,903.43
Bond Fund:	$	683,836.72
Special Building Fund:	$	227,945.57

2. The total assessed value of property differs from last year's total assessed value by 14.63 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 would be 0.703667 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 0.717512 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 -1.01 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Butcher and seconded by Rosander to adopt Resolution #2025-1.

Roll Call vote as follows:

Nick Shoemaker	(YES)	NO
Ross Butcher	(YES)	NO
Jillyn Klein	(YES)	NO
Ted Nekoliczak	(YES)	NO
Jeremy Straka	YES	(NO)
Michael Rosander	(YES)	NO

Dated this 10th day of September 2025.

Recommendation 4 (Continued)
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
27-0594	Logan View Public Schools	$173,649
28-0001	Omaha Public Schools	$14,558,461
28-0054	Ralston Public Schools	$898,083
28-0059	Bennington Public Schools	$968,219
30-0025	Fillmore Central Public Schools	$162,459
32-0125	Medicine Valley Public Schools	$67,605
34-0100	Diller-Odell Public Schools	$91,374
36-0044	Stuart Public Schools	$72,105
37-0030	Elwood Public Schools	$79,163
39-0060	Central Valley Public Schools	$144,977
40-0002	Grand Island Public Schools	$2,626,250
40-0126	Doniphan-Trumbull Public Schools	$165,887
41-0504	Aurora Public Schools	$483,392
45-0007	O'Neill Public Schools	$241,341
45-0239	West Holt Public Schools	$208,105
50-0503	Minden Public Schools	$249,417
54-0013	Creighton Community Public Schools	$109,022
54-0501	Niobrara Public Schools	$95,039
55-0001	Lincoln Public Schools	$11,087,035
55-0161	Raymond Central Public Schools	$207,838
55-0505	Isanti Community Schools	$117,410
56-0037	Hershey Public Schools	$154,029
61-0004	Central City Public Schools	$235,686
65-0011	Superior Public Schools	$135,365
66-0111	Nebraska City Public Schools	$481,854
69-0044	Holdrege Public Schools	$310,820
71-0001	Columbus Public Schools	$1,068,538
72-0015	Cross County Community Schools	$120,136
72-0032	Shelby-Rising City Public Schools	$126,324
76-0002	Crete Public Schools	$619,875
77-0037	Gretna Public Schools	$1,816,425
78-0072	Mead Public Schools	$89,355
78-0107	Cedar Bluffs Public Schools	$137,501
80-0005	Milford Public Schools	$226,852
87-0013	Walthill Public Schools	$134,032
87-0016	UMÓⁿHOⁿ Nation Public Schools	$374,521
89-0024	Arlington Public Schools	$139,521
90-0595	Winside Public Schools	$95,635
91-0047	Blue Hill Community Schools	$108,517

Recommendation 5
Short-Term Borrowings [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$1,000,000

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
CENTRAL VALLEY 60	3	39-0060		6,821,665	0	6,211,745	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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.*

[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 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)

Official Seal

8-14-25
(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 2025)

Assessor's Use Only

0 Pers Prior
0 Pers Value

6,211,745 Real Prior
6,821,665 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
CENTRAL VALLEY 60	3	39-0060		910,162,796	8,441,240	787,943,363	1.07

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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.*

[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 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)

8/15/2025
(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 2025)

Assessor's Use Only
32,830,797 Pers Prior
37,179,208 Pers Value
755,112,566 Real Prior
872,983,588 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
CENTRAL VALLEY 60	3	39-0060		62,861,062	101,315	56,259,364	0.18

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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.*

[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 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) 8/14/25 *(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 2025)

Assessor's Use Only
2,273,064 Pers Prior
2,277,475 Pers Value
53,986,300 Real Prior
60,583,587 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

Amended 8-19-25

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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ª
CENTRAL VALLEY SCH #60	3	39-0060		29,731,816	137,441	25,736,639	0.53

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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.*

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 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.

(signature of county assessor)

8-19-25
(date)

CC: County Clerk NANCE County

CC: County Clerk where school district is headquartered, if different county Greeley 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 2025)

Assessor's Use Only

1,538,637 Pers Prior
1,676,078 Pers Value

24,198,802 Real Prior
28,055,738 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SD CENTRAL VALLEY 60	3	39-0060		19,966,711	123,970	16,977,710	0.73

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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.*

** 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 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.

Sherie Kuszak
(signature of county assessor)

8/14/25
(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 2025)

Assessor's Use Only

1,207,455 Pers Prior
1,109,440 Pers Value

15,770,255 Real Prior
13,857,271 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
CENTRAL VALLEY SD 60	3	39-0060		110,183,813	1,384,420	101,161,020	1.37

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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.*

[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 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)

8-18-2025
(date)

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 2025)

Assessor's Use Only

8,791,702 Pers Prior
8,662,321 Pers Value
92,369,318 Real Prior
101,521,492 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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	6,821,665

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)

8-14-25
(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 2025)

Assessor's Use Only

0 Pers Prior
0 Pers Value

6,211,745 Real Prior
6,821,665 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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 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	565,051,159

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)

8/15/2025
(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 2025)

Assessor's Use Only
18,196,485 Pers Prior
20,111,595 Pers Value
472,577,615 Real Prior
544,939,564 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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 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	345,111,636

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)

8/15/2025
(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 2025)

Assessor's Use Only

14,634,312 Pers Prior
17,067,612 Pers Value

282,534,952 Real Prior
328,044,024 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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 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	34,878,036

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)

8/14/25
(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 2025)

Assessor's Use Only
1,226,553 Pers Prior
1,200,046 Pers Value
29,812,780 Real Prior
33,677,990 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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 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	27,983,026

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) 8/14/25 *(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 2025)

Assessor's Use Only
1,046,511 Pers Prior
1,077,429 Pers Value
24,173,520 Real Prior
26,905,597 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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	29,731,816

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)

8-11-25
(date)

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

Assessor's Use Only

1,538,637 Pers Prior
1,676,078 Pers Value

24,198,002 Real Prior
28,055,738 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: SCHOOL DIST # 1J
CENTRAL VALLEY SCHOOL
PO BOX 160
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	19,966,711

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)

8/14/25
(date)

COUNTY ASSESSOR SHERMAN COUNTY NEBRASKA SEAL

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 2025)

Assessor's Use Only

1,207,455 Pers Prior
1,109,448 Pers Value

15,770,255 Real Prior
18,857,271 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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 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	110,183,813

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)

8-18-2025
(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 2025)

Assessor's Use Only

8,791,702 Pers Prior
8,662,321 Pers Value

92,369,318 Real Prior
101,521,492 Real Value

Board Minutes
September 10, 2025

The Central Valley Board of Education met at 7:00 p.m. Monday, September 10, 2025, in the High School Library. The purpose of the meeting was to hold a Budget Hearing. Those present were: Superintendent Amy Malander, Principal Kimbrie Vlach, Principal Nicholas Carlson, Activities Director Kevin Wood, President, Nick Shoemaker, Ross Butcher, Ted Nekoliczak, Jillyn Klein, and 3 patrons. Absent: Jeremy Straka and Michael Rosander

Open Meeting Law is posted in the library for review

Motion by Klein seconded by Nekoliczak to excuse the absent board members from the budget hearing. Butcher -aye, Rosander-absent, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka -absent. Motion carried.

The Board discussed the 2025-2026 budget.

Motion by Butcher seconded by Nekoliczak to adjourn at 7:02 p.m. Roll call votes: Rosander–absent, Nekoliczak–aye, Klein-aye, Shoemaker-aye, Straka-absent, Butcher-aye. Motion carried.

Signed
Ross W. Butcher
Ross Butcher
Secretary

Board Minutes,
September 10, 2025

The Central Valley Board of Education met at 7:02 p.m. Monday, September 10, 2025, in the High School Library. Those present were: Superintendent Amy Malander, Principal Kimbrie Vlach, Principal Nicholas Carlson, Activities Director Kevin Wood, President, Nick Shoemaker, Ross Butcher, Ted Nekoliczak, Jillyn Klein and 3 patrons. Absent: Jeremy Straka and Michael Rosander

Open Meeting Law is posted in the library for review

Motion by Butcher seconded by Klein to excuse the absent board members from the Tax Request Hearing. Roll call votes: Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-absent, Butcher-aye, Rosander-absent. Motion carried.

The Board discussed the property tax request for the 2025-2026 fiscal year.

Motion by Klein seconded by Nekoliczak to adjourn at 7:03 p.m. Roll call votes: Klein-aye, Shoemaker-aye, Straka-absent, Butcher-aye, Rosander-absent, Nekoliczak-aye. Motion carried.

Signed

Ross W. Butcher

Ross Butcher
Secretary

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

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 2025-2026 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 2025-2026 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 5 to 1 on 10th day of September 2026.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

Board Minutes
September 10, 2025

The Central Valley Board of Education met in Regular Session at 7:04 p.m. Monday, September 10, 2025, in the High School Library in Greeley. Post date: August 28, 2025.

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

Members present were: Superintendent Malander, Principal Kimbrie Vlach, Principal Nicholas Carlson, Activities Director Kevin Wood, President Nick Shoemaker, Ross Butcher, Michael Rosander, Ted Nekoliczak, Jillyn Klein and 3 patrons. Absent: Jeremy Straka

Motion by Klein seconded by Nekoliczak to excuse the absent board members. Roll call votes: Shoemaker-aye, Straka-absent, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye. Motion carried.

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

Activity Reports were discussed.

Public comment was received.

Principals/AD reported on: Implementation Consulting Group was here to help staff analyze current systems, identify areas for improvement, and collaborate on applying solutions. FFA selling mums. Homecoming week begins Sept. 15. Upcoming events. Fall sports season is off to a good start. Sept. 14 – PTO Bonfire at the Wolbach Rodeo grounds, free will donation.

Superintendent reported on: Lawsuit with PowerSchool. Gary Carson with Quad-C Consulting performing the 3 years asbestos inspections.

Transportation committee met to discuss vehicle needs.

Motion by Rosander seconded by Nekoliczak to adopt the resolution increasing the School District's base growth percentage used to determine the School District's property tax request authority by up to seven percent (7%). Roll call votes: Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-absent, Butcher-aye. Motion carried.

WHEREAS the Board of Education ("Board") for Greeley County School District 39-0060, commonly known as Central Valley Public Schools (the "School District"), is planning the School District's Annual Budget for the 2025-2026 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 to the 2025-2026 budget in an amount of 7%

Motion by Butcher seconded by Rosander to set the Tax Request for the General Fund at $7,265,903.43. To set the Tax Request for the Bond fund at $683,836.72. To set the Tax Request for the Special Building Fund at $227,945.57 and to adopt the Central Valley Public Schools District 39-0060 Resolution No. 2025-1 setting the Tax Request Rate at $8,177,685.72. Roll call votes: Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-absent, Butcher-aye, Rosander-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 2025-26 property tax request be set at:

General Fund:	$	7,265,903.43
Bond Fund:	$	683,836.72
Special Building Fund:	$	227,945.57

2. The total assessed value of property differs from last year's total assessed value by 14.63 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 would be .703667 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 0.717512 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 -1.01 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Klein seconded by Rosander to approve the entire 2025-2026 budget which includes Schedules A, B, the Superintendent Pay Transparency Notice, and the Lid Computation Form L-C2. Roll call votes: Klein-aye, Shoemaker-aye, Straka-absent, Butcher-aye, Rosander-aye, Nekoliczak-aye. Motion carried.

Motion by Nekoliczak seconded by Butcher to approve three graduate hours in Building Classroom community & Engagement with Social media #Teacher Tok, three graduate hours

in Teaching Media Literacy in a Fake News World, three graduate hours in Building Comprehension with the Science of Reading for Angela Boyce. Roll call votes: Shoemaker-aye, Straka-absent, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye. Motion carried.

Motion by Butcher seconded by Nekoliczak to approve Mike Goodrich renting the Central Valley auditorium on December 20, 2025, and waiving the Alcohol policy and the aggregate amount of 5 million to 2 million. Roll call votes: Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-absent. Motion carried.

Motion by Klein seconded by Butcher to approve the Consulting Agreement with Implementation Consulting Group. Roll call votes: Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-absent, Butcher-aye. Motion carried.

Lawsuit against PowerSchool tabled.

School Vehicles tabled.

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

Next meeting will be held on Monday, October 13, 2025, at 7:45 p.m. at the school in Wolbach.

Motion by Nekoliczak seconded by Butcher to adjourn the meeting at 8:43 p.m. Roll call votes: Klein-aye, Shoemaker-aye, Straka-absent, Butcher-aye, Rosander-aye, Nekoliczak-aye. Motion carried.

Signed

Ross W. Butcher

Ross Butcher
Secretary