2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 160030 **Class #: 3**

Cody-Kilgore Public

TO THE COUNTY BOARD AND COUNTY CLERK OF

Cherry County County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

Upon Filing, The School Certificate Information Submitted on this Form is Deemed Correct

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 1,841,414.00	$ 1,841,414.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 259,306.00		$ 259,306.00
Special Building Fund	$ -	$ 68,025.00	$ 68,025.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 259,306.00	$ 1,909,439.00	$ 2,168,745.00

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

$ 3,000,000.00	Principal
$ 1,611,850.47	Interest
$ 4,611,850.47	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 270,205,009

*(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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 160030
Cody-Kilgore Public

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	1,638,018.00	3,944,922.00	1,823,000.00	5,767,922.00	680,120.00	4,350,418.00	5,030,538.00	737,384.00	5,767,922.00
Depreciation	609,663.00	859,663.00		859,663.00			859,663.00		859,663.00
Employee Benefit	28,200.00	392,304.00		392,304.00			392,304.00	-	392,304.00
Contingency	-	-		-			-		-
Activities	78,051.00	303,051.00		303,051.00			303,051.00	-	303,051.00
School Nutrition	58,638.00	273,799.00		273,799.00			273,799.00	-	273,799.00
Bond	-	-	256,713.00	256,713.00			256,713.00	-	256,713.00
Special Building	184,547.00	289,340.00	67,345.00	356,685.00			356,685.00		356,685.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,597,117.00	6,063,079.00	2,147,058.00	8,210,137.00	680,120.00	4,350,418.00	7,472,753.00	737,384.00	8,210,137.00

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)	1,823,000.00	256,713.00	67,345.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	18,414.00	2,593.00	680.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	1,841,414.00	259,306.00	68,025.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 942,293.00	$ 47,250.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
18,414.00	-	680.00	-

County-District # 160030

Cody-Kilgore Public

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	1,262,784.00	3,750,010.00	1,738,118.00	5,488,128.00	647,735.00	3,202,375.00	3,850,110.00	1,638,018.00
Depreciation	609,663.00	809,663.00		809,663.00			200,000.00	609,663.00
Employee Benefit	38,267.00	385,033.00		385,033.00			356,833.00	28,200.00
Contingency	-	-		-			-	-
Activities	106,493.00	283,905.00		283,905.00			205,854.00	78,051.00
School Nutrition	66,728.00	259,089.00		259,089.00			200,451.00	58,638.00
Bond	-	-	233,260.00	233,260.00			233,260.00	-
Special Building	477,259.00	4,059,609.00	219,436.00	4,279,045.00			4,094,498.00	184,547.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,561,194.00	9,547,309.00	2,190,814.00	11,738,123.00	647,735.00	3,202,375.00	9,141,006.00	2,597,117.00

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 Worksheets.

MOTOR VEHICLE TAXES	
$	45,000.00

County-District # 160030

Cody-Kilgore Public

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	1,311,919.00	3,494,856.00	1,433,627.00	4,928,483.00	252,359.00	3,413,340.00	3,665,699.00	1,262,784.00
Depreciation	579,244.00	735,955.00		735,955.00			126,292.00	609,663.00
Employee Benefit	33,536.00	393,381.00		393,381.00			355,114.00	38,267.00
Contingency	-	-		-			-	-
Activities	146,859.00	382,713.00		382,713.00			276,220.00	106,493.00
School Lunch	32,544.00	281,977.00		281,977.00			215,249.00	66,728.00
Bond	-	-	-	-			-	-
Special Building	143,696.00	273,027.00	204,232.00	477,259.00			-	477,259.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,247,798.00	5,561,909.00	1,637,859.00	7,199,768.00	252,359.00	3,413,340.00	4,638,574.00	2,561,194.00

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 Worksheets.

MOTOR VEHICLE TAXES	
$	57,541.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	
ADDRESS	**Cody-Kilgore Unified Schools**
CITY & ZIP CODE	**PO Box 216**
TELEPHONE	**Cody, NE 69211**
WEBSITE	**https://www.cody-kilgore.com**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Tim Nollette	Bentley Jenkins
TITLE /FIRM NAME	Chairperson	Business Manager
TELEPHONE	402-389-1634	402-823-4117
EMAIL ADDRESS	tim.nollette@cody-kilgore.com	bentley.jenkins@cody-kilgore.com

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

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

should be sent

PREPARER

Ryan Orrock

Superintendent

605-850-4540

ryan.orrock@cody-kilgore.com

Cody-Kilgore Public

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 1,856,685.00
*(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

2,097,552.00	/	244,325,698.00	=	0.86 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.86 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 53,101.19

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 1,909,786.19**
(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) $ 1,909,439.00
(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.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 160030

Cody-Kilgore Public

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**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Cody-Kilgore Public

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	1,841,414.00	259,306.00	68,025.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	259,306.00		-
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)**	-	259,306.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	1,841,414.00	-	68,025.00	-
14	Assessed Valuation	270,205,009	270,205,009	270,205,009	270,205,009
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.681488	0.000000	0.025175	0.000000
16	Total Levy for Compliance	0.706663			

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.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 1,841,414.00	$ 270,205,009	0.681488
Special Building Fund	$ 68,025.00	$ 270,205,009	0.025175
Bond Fund	$ 259,306.00	$ 270,205,009	0.095966
Bond Fund	$ -	$ 270,205,009	0.000000
Bond Fund	$ -	$ 270,205,009	0.000000
QCPUF Fund	$ -	$ 270,205,009	0.000000
QCPUF Fund	$ -	$ 270,205,009	0.000000
	$ -	$ 270,205,009	0.000000
	$ -	$ 270,205,009	0.000000
	$ -	$ 270,205,009	0.000000
	$ -	$ 270,205,009	0.000000
	$ -	$ 270,205,009	0.000000
	$ -	$ 270,205,009	0.000000
Total	$ 2,168,745.00		$ 0.802629

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Name*) Ryan Orrock

Notice is hereby given that Cody-Kilgore Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 8, 2024 at 6:30 pm at the Middle School Cottage Room in Cody, 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.)	0

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	$ 97,500.00		**$ 97,500.00**
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)*	$ 20,490.00		$ 20,490.00
• *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*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 117,990.00**	**$ -**	**$ 117,990.00**

Schedule D

2025/2026 TAX REQUEST RESOLUTION
FOR
Cherry County SCHOOL DISTRICT 16-0030

WHEREAS, public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2025/2026 school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of Cherry County School District 16-0030; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Cherry County School District 16-0030 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by 11%; the tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be $.758183 per $100 of assessed value; Cody-Kilgore Unified Schools proposes to adopt a property tax requests that will cause its tax rate to be $.802629 per $100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Cody-Kilgore Unified Schools will decrease from last year's by 31% percent.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2025/2026 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at $1,841,414; (2) the Tax Request for the Bond Fund should be, and hereby is set at $259,306(3) the Tax Request for the Special Building Fund should be, and hereby is set at $68,025,; and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at $0.

It is so moved by Landon Miller and seconded by Bethany Swendener this 8th day of September, 2025.

Roll Call vote as follows:

Tim Nollette	YES	NO
Landon Miller	YES	NO
Kevin Ravenscroft	YES	NO
Nick Simmons	YES	NO
Bethany Swendener	YES	NO
Shara Ford	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Cherry County School District 16-0030, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

Bethany Swendener , Secretary

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Cody-Kilgore Public — SUBDIVISION NAME

Cherry County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Cody Community Agency (includes Village Board, and School Board	12/9/12-12/8/25	Cherry County

P.P. 21326

Proof of Publication

State of Nebraska } SS
County of Cherry

Cindy Williams

being by me first duly sworn on oath says that he/she is employed by the Valentine Midland News, a newspaper published in Valentine, Nebraska, and personally knows that said newspaper is a legal weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the City of Valentine, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

Date of Publication 9/3

Dated this 3 day of September, 20 25

Cindy Williams

Subscribed and sworn to before me dated this 4 day of September, 20 25

Laura Vroman

Notary Public

Fees $ 94.90

[SEAL]

Laura A. Vroman
General Notary, State of Nebraska
My Commission Expires 01/29/2029

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cody-Kilgore Public (160030) in Cherry County 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 8 day of September, 2025 at 5:30 o'clock, P.M. at Cody-Kilgore Public 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	$ 3,665,899.00	$ 3,850,110.00	$ 5,030,536.00	$ 737,384.00	$ 3,944,922.00	$ 1,841,414.00
Depreciation	$ 126,292.00	$ 200,000.00	$ 859,663.00	$ -	$ 859,663.00	
Employee Benefit	$ 355,114.00	$ 356,833.00	$ 392,304.00	$ -	$ 392,304.00	
Contingency	$ -	$ -	$ -	$ -	$ -	
Activities	$ 276,220.00	$ 205,854.00	$ 303,051.00	$ -	$ 303,051.00	
School Nutrition	$ 215,249.00	$ 200,451.00	$ 273,799.00	$ -	$ 273,799.00	
Bond	$ -	$ 233,260.00	$ 256,713.00	$ -	$ -	$ 259,306.00
Special Building	$ -	$ 4,094,498.00	$ 356,685.00	$ -	$ 289,340.00	$ 68,025.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,638,574.00	$ 9,141,006.00	$ 7,472,753.00	$ 737,384.00	$ 6,063,079.00	$ 2,168,745.00

Breakdown of Property Tax: Bond Purposes $ 259,306.00 | Non-Bond Purposes $ 1,909,439.00 | Total $ 2,168,745.00

21326-3 ZNEZ

P.P. 21325

Proof of Publication

State of Nebraska
County of Cherry } SS

Cindy Williams

being by me first duly sworn on oath says that he/she is employed by the Valentine Midland News, a newspaper published in Valentine, Nebraska, and personally knows that said newspaper is a legal weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the City of Valentine, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

Date of Publication 9/3

Dated this 3 day of September ,20 25

Cindy Williams

Subscribed and sworn to before me dated this 4 day of September ,20 25

Laura Vroman

Notary Public

Fees $ 84.00

[SEAL]

Laura A. Vroman
General Notary, State of Nebraska
My Commission Expires 01/29/2029

21325-3 ZNEZ

Notice of Special Hearing To Set Final Tax Request

Cody-Kilgore Public (160030) in Cherry 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 8 day of, September 2025 at 5:45 o'clock P.M., at Cody-Kilgore Public 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	244,335,689	270,205,009	11%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate
General Fund	4,531,694.00	1,755,675.00	0.718580
Bond Fund(s) K - 12	256,713.00	191,981.00	0.078568
Bond Fund(s) K - 8			0.000000
Bond Fund(s) 9 - 12			0.000000
Bond Fund			0.000000
Special Building Fund	3,424,653.00	101,010.00	0.041342
Qualified Capital Purpose Undertaking Fund K - 12			0.000000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000
Total	8,213,060.00	2,048,666.00	0.838490

2025-2026 Budget Information

Fund	Property Tax Rate (2025-2026 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	0.649757	5,030,536.00	1,841,414.00	0.681468	-5%	11%
Bond Fund(s) K - 12	0.071043	256,713.00	259,306.00	0.095956	22%	0%
Bond Fund(s) K - 8	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12	0.000000			0.000000	#DIV/0!	0
Bond Fund	0.000000			0.000000	#DIV/0!	0
Special Building Fund	0.037383	355,685.00	68,026.00	0.025176	-39%	-90%
Qualified Capital Purpose Undertaking Fund K - 12	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12	0.000000			0.000000	#DIV/0!	0
Total	0.758183	5,643,934.00	2,168,745.00	0.802629	-4%	-31%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cody-Kilgore Public (160030) in Cherry County 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 8 day of September, 2025 at 5:30 o'clock, P.M., at Cody-Kilgore Public 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	$ 3,665,699.00	$ 3,850,110.00	$ 5,030,538.00	$ 737,384.00	$ 3,944,922.00	$ 1,841,414.00
Depreciation	$ 126,292.00	$ 200,000.00	$ 859,663.00		$ 859,663.00	
Employee Benefit	$ 355,114.00	$ 356,833.00	$ 392,304.00	$ -	$ 392,304.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 276,220.00	$ 205,854.00	$ 303,051.00	$ -	$ 303,051.00	
School Nutrition	$ 215,249.00	$ 200,451.00	$ 273,799.00	$ -	$ 273,799.00	
Bond	$ -	$ 233,260.00	$ 256,713.00	$ -	$ -	$ 259,306.00
Special Building	$ -	$ 4,094,498.00	$ 356,685.00		$ 289,340.00	$ 68,025.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,638,574.00	$ 9,141,006.00	$ 7,472,753.00	$ 737,384.00	$ 6,063,079.00	$ 2,168,745.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 259,306.00	$ 1,909,439.00	$ 2,168,745.00

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	2024-2025	2025-2026	Change
Property Valuations	244,325,698	270,205,009	11%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	4,531,694.00	1,755,675.00	0.718580	0.649757	5,030,538.00	1,841,414.00	0.681488	-5%	11%
Bond Fund(s) K - 12	256,713.00	191,961.00	0.078568	0.071043	256,713.00	259,306.00	0.095966	22%	0%
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	3,424,653.00	101,010.00	0.041342	0.037383	356,685.00	68,025.00	0.025175	-39%	-90%
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	8,213,060.00	2,048,646.00	0.838490	0.758183	5,643,936.00	2,168,745.00	0.802629	-4%	-31%

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: CODY-KILGORE SCHOOLS
ATT: RYAN ORROCK
PO BOX 216
CODY, NE 69211

TAXABLE VALUE LOCATED IN THE COUNTY OF CHERRY

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]
CODY-KILGORE 30	3	16-0030		270,205,009	2,097,552	244,325,698	0.86

** 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 MELISSA BANCROFT, CHERRY 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, CHERRY County
CC: County Clerk where school district is headquartered, if different county, CHERRY 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

14,393,133 Pers Prior
15,684,539 Pers Value

229,932,565 Real Prior
254,520,470 Real Value

Cody-Kilgore Unified Schools

Minutes of the Board of Education Meeting
September 8th, 2025
Cody High School

1. The regular Board of Education Meeting was called to order by President Tim Nollette at 6:00 pm. Roll call vote, all present. Ryan Orrock, Tony Galvin, and Bentley Jenkins were also in attendance. There were four guests present. President Nollette verified the posting of the Open Meetings Act, the meeting time & place.
2. It was moved by Bethany Swendener & seconded by Landon Miller to approve the agenda as presented with the edit of the consent agenda approval of the minutes to read: August 11th, 2025. Roll call vote. Motion carried 6-0.
3. At this time, President Nollette recognized the visitors & asked for public comment. No comment was given.
4. It was moved by Bethany Swendener & seconded by Nick Simmons to approve the consent agenda as presented. General Fund Claims for $283,046.64 and the Board Meeting Minutes for August 11th, 2025. Roll call vote. Motion carried 6-0.

New Business:

1. The Building Project was discussed. It was moved by Bethany Swendener and seconded by Landon Miller to approve the final payment of the Project Control invoice for $2,000.00. Roll call vote. Motion carried 6-0.
2. The Depreciation plan was discussed. It was moved by Nick Simmons and seconded by Kevin Ravenscroft to approve the purchase of football field toilets not to exceed $9,000.00. Roll call vote. Motion carried 6-0.
3. Board policies #6001, 6002, 6003, 6004, 6005, 6006, 6007, 6008, and 6010 were reviewed. It was moved by Landon Miller and seconded by Kevin Ravenscroft to revise policy #6009. Roll call vote. Motion carried 6-0.
4. It was moved by Bethany Swendener and seconded by Landon Miller to approve the resolution to set the budget for the 2025-2026 school year for $5,030,538 General Fund, $859,663 Depreciation Fund, $392,304 Employee Benefit Fund, $303,051 Activity Fund, $273,799 School Nutrition Fund, $256,713 Building Bond, $356,685 Special Building Fund. Total dollars being $7,472,753. Roll call vote. Motion carried 6-0.
5. It was moved by Landon Miller and seconded by Bethany Swendener to approve the resolution to set the tax asking for the 2025-2026 school year for $1,841,414 (0.681488) General Fund, $68,025 (0.025175) Special Building Fund, $259,306 (0.095966) Bond Fund. Total Levy being $2,168,745 (0.802629). Roll call vote. Motion carried 6-0.

Principal Report:

Mr. Galvin gave his AD and Principal report. He would like to thank Jeromy Hand, Reimers Well Drilling, Trent Ford & Family, and Tim & Bonnie Hamilton for all their hard work on keeping up with the football

field this summer. The turf tank has had to have some adjustments, but the football field has been painted. Mr. Galvin showed the board mock-ups of a new boys' basketball jersey. The grand opening and sixth-grade orientation were a big success. The plan is to continue something similar next school year. Staff have been doing extremely well with the transition of all students being in one location. Homecoming week started today. Props to the Cheer team for a great school assembly, including PK-12 students. Staff and students will be getting matching shirts, and there will be a group picture to commemorate everyone being in one location. Students' behaviors were reported. Last year at this time, there were 30 behaviors compared to 15 as of today.

Superintendent Report:

Mr. Orrock noted the General and Lunch fund report, not much to report as this is the first month in the new fiscal year. Mr. Orrock gave the board a communication plan that, if the board has no recommendations to make adjustments, then this will be sent out to patrons so they know where they can find information regarding what is happening at school. The playground is nearing completion; we are just waiting on the delivery of the geodome and teeter-totter. Mr. Orrock would like to acknowledge the extra effort that staff makes to balance school spirit with maintaining order during Homecoming week. A survey was sent out to staff, students, and parents to ensure we are aligned with district priorities, and we are just waiting for more data to come in. The staff had a good PD Day last Friday. SAT and MTSS are continuing so that the staff is providing the best support possible for students. The Gym doors will be chained, and parking on the west side is becoming an issue. We are looking at leveling the ground and turning a section of the grass into a parking area.

6. It was moved by Nick Simmons & seconded by Bethany Swendener to adjourn the meeting at 7:23 pm. Roll call vote. Motion carried 6-0.
7. The date for the next regular Board meeting will be October 13th, 2025, at 6:30 pm in Cody.

Claims submitted and approved:

Amazon, Supplies $3,637.73; Andy's Glass Shop, Van 7 Windshield Chip Repair $65.00; Bomgaars Supply, Cleaning/Vehicle/Lawn Supplies $151.34; Bordertown Discount Fuel, Fuel $1,987.25; Casey's General Store, Fuel $17.57; Century Business Products, Copies $2,264.77; D & K Pest Services, Pest Control $100.00; Dakota Sports, PE Ball Bags $85.00; Department of Motor Vehicles, DMV Record Request Fees $660.00; Elan, Supplies $3,010.99; Floors Inc, Carpet - Extra for Elem $572.23; Great Plains, Phone & Internet $1,938.20; Heart City Lock & Key, New Building Keys $100.00; Heinert Custom Ag, Vehicle Inspections & Bus Repairs $8,762.41; Hometown Lumber, Parts for Repairs & Shelves $1,068.10; Imagine Learning, College Classes $550.00; Innovative Office Solutions, Cleaning Solutions $162.24; InSpire Rehab, OT/PT Services $1,492.20; Journeyed.com, Adobe Renewal $500.00; KBR, Electricity $3,094.41; KSB School Law, Legal Services $40.00; Liz Ravenscroft, Reim NearPod Subscription $159.00; NASB, Area Meeting/NAEP Dues Bentley $332.00; NCS Pearson, SPED Wiat 4 $2.85; NCSA, Dues-Galvin $435.00; NRCSA, Board 25-26 Dues $850.00; Nebraska Safety Center, Pupil Transportation Course $250.00; Nelsen Furniture, Floor Transition Piece $29.88; Annie Nielsen, Kilgore Mowing $150.00; One Source, Background Checks $261.00; Rasmussen, Library & Main System Repairs $2,329.74; Rider Classroom Spanish, Spanish Class 1 Semester $4,600.00; Rita Schnieder, CPR/Med Training $280.24; Sand Shooters,

Barcode Name Tags - 11th/12th grd $180.00; Scholastic Inc, K-1 Science $79.64; Southside Body & Paint, Pickup Windshield $392.15; Trafera, Google Licenses $320.00 Valentine Midland News, Minutes & Notices $253.50; Village of Kilgore, EL Water $20.00; Village of Cody, Water, Sewer, Trash $908.22; Wageworks, FSA Admin Fee $75.00; Wex Bank, Account Closure Fee $14.00; Payroll & Benefits: $240,864.98

Respectfully Submitted, _____, Secretary

School District #30 Board of Education
Agendas are kept continuous and are available at the office of the Superintendent.
360 West 4th Street, Cody, NE 69211

NDE 03-056
Revised 6/2025

District Number: 16-0030-000
District Name: CODY-KILGORE PUBLIC SCHS
District Phone: (402)823-4190

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

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	4,267,156
Access to Prior Year's Unused Budget Authority [Maximum Amount: $83,262]	A-355	83,262
Total Adjusted Budget Authority	A-361	4,350,418
Total Allowable Budget Authority	A-780	4,350,418

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 selected

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	5,030,538
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	680,120
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,350,418
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	713,504
2025/26 General Fund Expenditure Growth	B-162	83,262
Adjusted Unused Budget Authority	B-165	630,242
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority		

(Carries forward into future school fiscal years)	B-175	630,242

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	2,263,742
2025/26 General Fund Necessary Cash Reserve	C-300	737,384
2025/26 Depreciation Fund Total Requirements	C-310	859,663
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,597,047

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	270,205,009

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	2,488,778
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	**Yes** • **No**
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	2,488,778
2025/26 Property Tax Request General Fund	D-210	1,841,414
2025/26 Property Tax Request Special Building Fund	D-220	68,025
2025/26 Total Property Tax Request	D-230	1,909,439
2025/26 Unused Property Tax Request Authority	D-240	579,339
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	226,269

Recalculates LC-2 after making changes — Recalculate LC-2

Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)* — Save LC-2

Submit completed LC-2 to NDE.
- Upload your Budget Documentation on the next screen.
- Mailed or emailed budgets will not be accepted by NDE.

District Approval

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