

AGENDA
VALLEY CITY COUNCIL
Tuesday, September 8, 2026
City Hall
203 North Spruce
Valley, NE 68064
7:00 PM

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Proof of Publication**
5. **Approval of Agenda**
6. **Visitors/Correspondence**

Anyone desiring to speak on any item or issue not on the agenda or any item on the agenda that does not include a public hearing may do so; but shall be limited to three (3) minutes. Persons should identify themselves by name and address. Persons speaking should not expect the Council to engage in back-and-forth dialogue regarding their comments. Unless an agenda item includes a public hearing, no person may speak during the business portion of the meeting; provided, however, persons speaking during a public hearing are limited to between five (5) and twenty (20) minutes. The public is advised that a copy of the Open Meetings Act is located on the north wall of the Council Chamber, and one copy of all reproducible written material to be discussed at this meeting is available for examination or copying.

7. **2026-2027 - Budget Hearing**
 - **Open Public Hearing**
 - **Public Comments/Testimony**
 - **Close Public Hearing**
8. **Hearing To Set Final Tax Request**
 - **Open Public Hearing**
 - **Public Comments/Testimony**
 - **Close Public Hearing**

The City Council reserves the right to enter into an executive session at any time during the meeting, in accordance with the Nebraska Open Meetings Act, even though the closed session may not be indicated on the agenda.

It is the intention of the City Council to take up the items on the agenda in sequential order. However, the City Council reserves the right to take up matters in a different order to accommodate the schedules of the City Council members, persons having items on the agenda, and the public.

I. CD - NOTICE OF BUDGET HEARING & BUDGET SUMMARY (CITY OF VALLEY)

such meeting, kept continuously current, is available for public inspection during business hours at the offices of Adams & Sullivan, P.C., 1413 S. 14th Street, Omaha, NE 68106 which includes adoption of the budget as well as pay

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ADAMS & SULLIVAN, P.C., L.L.O.	1.00
ATTORNEYS AT LAW	1.00
1413 S. WASHINGTON, SUITE 300	3.00
PAPILLION, NE 68046	2.00
	3.00
	3.30

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST
SANITARY & IMPROVEMENT DISTRICT NO. 104
IN SARPY COUNTY, NEBRASKA

ICE is hereby given, in compliance with the provisions of State Statute, that the governing body will meet immediately upon adjournment of the general meeting of the District on the 8th day of September 2026, where the City of Omaha, Nebraska, will be present at the meeting. The meeting will be held at Pizza West, 12040 McDermott Plaza, La Vista, Nebraska and concluded for the purpose of hearing support, opposition, criticism of taxpayers relating to the setting the final tax request at a different rate.

Thomas Jurek, Clerk	
2025	1%
\$642,100.00	7%
\$578,042.22	9%
\$240,850,923	7%
0.240000	
0.230667	
for Tax Request was at Current Valuation	
	NEZ

The Daily Record

Proof of Publication

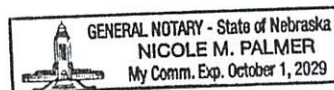
JASON W. HUFF, Publisher

UNITED STATES OF AMERICA,
The State of Nebraska,
District of Nebraska,
County of Douglas,
City of Omaha

JASON W. HUFF, being duly sworn, deposes and say that they are the PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for 1 consecutive weeks on:

9/2/26

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.



Publisher's Fee \$83.33

Additional Copies \$

Filing Fee \$

Total \$83.33

Subscribed in my presence and sworn to before me this SEPTEMBER 02 2026

Nicole M. Palmer
Notary Public in and for
Douglas County, State of Nebraska

Daily Record

SAVING THE FUTURE

1. The first step in saving the future is to save the present. This is done by saving the money that is earned today for the use of tomorrow. This is the first step in the process of saving the future.

2. The second step in saving the future is to save the money that is earned today for the use of tomorrow. This is the second step in the process of saving the future.

3. The third step in saving the future is to save the money that is earned today for the use of tomorrow. This is the third step in the process of saving the future.

4. The fourth step in saving the future is to save the money that is earned today for the use of tomorrow. This is the fourth step in the process of saving the future.

5. The fifth step in saving the future is to save the money that is earned today for the use of tomorrow. This is the fifth step in the process of saving the future.

6. The sixth step in saving the future is to save the money that is earned today for the use of tomorrow. This is the sixth step in the process of saving the future.

I. CD - NOTICE OF BUDGET HEARING & BUDGET SUMMARY (CITY OF VALLEY)

City of Valley
IN

Douglas County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2026, at 7:00 o'clock pm, at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$ 21,315,621.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 25,025,891.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 40,164,488.00
2026-2027 Necessary Cash Reserve	\$ 6,179,200.00
2026-2027 Total Resources Available	\$ 46,343,688.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 3,230,533.30
Unused Budget Authority Created For Next Year	\$ 185,395.98
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,655,278.30
Personal and Real Property Tax Required for Bonds	\$ 575,255.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of September 2026 immediately following budget hearing, at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	% Change
Operating Budget	46,015,247.00	40,164,488.00	-12.71%
Property Tax Request	\$ 2,980,976.00	\$ 3,230,533.30	8.37%
Valuation	780,810,935	858,827,930	9.99%
Tax Rate	0.381780	0.376160	-1.47%
Tax Rate if Prior Tax Request was at Current Valuation	0.347098		

9/2

The Daily Record

Proof of Publication

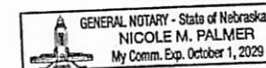
JASON W. HUFF, Publisher

UNITED STATES OF AMERICA,
The State of Nebraska,
District of Nebraska,
County of Douglas,
City of Omaha } ss.

JASON W. HUFF, being duly sworn, deposes and say that they are the PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for 1 consecutive weeks on:

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Total \$83.33

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me this SEPTEMBER 02 2026

Nicole M. Palmer
Notary Public in and for
Douglas County, State of Nebraska

NOTICE OF MEETING

CITY OF VALLEY

Tuesday, September 8, 2026

Valley City Hall

203 N. Spruce Street, Valley, NE

Notice is hereby given that a meeting of the City Council of the City of Valley, Nebraska will be held on **Tuesday, September 8, 2026**, immediately following the Budget and Tax Request Hearings at Valley City Hall located at **203 N. Spruce Street in Valley, Nebraska**, which will begin at **7:00 p.m.**, and continue until all attendee(s) testimony has concluded, which meeting is open to the public.

An agenda kept continuously current shall be available for public inspection at Valley City Hall (203 N. Spruce Street).

Christie Donnermeyer, City Clerk

9/2

ZNEZ

The **Daily Record**

Proof of Publication

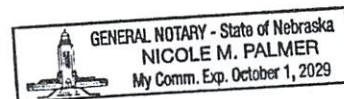
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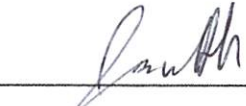


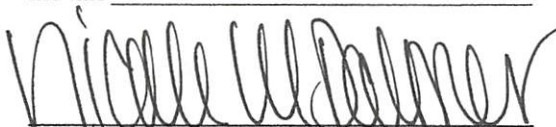
Publisher's Fee \$24.00

Additional Copies \$

Filing Fee \$

Total \$24.00


Subscribed in my presence and sworn to before
me this SEPTEMBER 02 2026


Notary Public in and for
Douglas County, State of Nebraska

2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Valley
TO THE COUNTY BOARD AND COUNTY CLERK OF
Douglas County

This budget is for the Period October 1, 2026 through September 30, 2027

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:		Projected Outstanding Bonded Indebtedness as of October 1, 2026 <i>(As of the Beginning of the Budget Year)</i>	
2,655,278.30	Property Taxes for Non-Bond Purposes	Principal	18,129,512.55
575,255.00	Principal and Interest on Bonds	Interest	2,367,148.00
3,230,533.30	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	20,496,660.55
Total Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>		Report of Joint Public Agency & Interlocal Agreements	
858,827,930.00		Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026? ☒ YES ☐ NO	
County Clerk's Use ONLY		If YES, Please submit Interlocal Agreement Report by September 30th.	
		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, 2025 through June 30, 2026? ☐ YES ☒ NO	
		If YES, Please submit Trade Name Report by September 30th.	
APA Contact Information		Submission Information	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov		Budget Due by 9-30-2026	
Questions - E-Mail: Jeff.Schreier@nebraska.gov		Submit budget to:	
		1. Auditor of Public Accounts -Electronically on Website or Mail	
		2. County Board (SEC. 13-508), C/O County Clerk	

City of Valley in Douglas County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Net Cash Balance	12,370,308.00	14,913,872.00	14,181,537.00
2	Investments			
3	County Treasurer's Balance	65,939.00	75,799.00	75,741.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			
5	Subtotal of Beginning Balances (Lines 1 thru 4)	12,436,247.00	14,989,671.00	14,257,278.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	2,332,992.00	2,599,582.00	3,198,228.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	4,546.00	5,222.00	3,700.00
9				
10	State Receipts: Highway Allocation and Incentives	553,301.00	545,802.00	559,007.00
11	State Receipts: Motor Vehicle Fee	36,921.00	37,854.00	36,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	1,502.00	1,572.00	1,500.00
14	State Receipts: Other	53,778.00	60,346.00	1,400.00
15	State Receipts: Property Tax Credit	163,065.00	186,205.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	212,662.00	213,405.00	190,000.00
18	Local Receipts: Local Option Sales Tax	1,990,771.00	1,324,636.00	1,500,000.00
19	Local Receipts: In Lieu of Tax	111,275.00	194.00	66,000.00
20	Local Receipts: Other	15,577,859.00	18,122,703.00	20,198,391.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	2,830,373.00	1,195,977.00	6,332,184.00
23	Proprietary Function Funds (Only if Page 6 is Used)			
24	Total Resources Available (Lines 5 thru 23)	36,305,292.00	39,283,169.00	46,343,688.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	21,315,621.00	25,025,891.00	40,164,488.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	14,989,671.00	14,257,278.00	6,179,200.00
27	Cash Reserve Percentage			52%
PROPERTY TAX RECAP		County Treasurer Commission - 1% of Total Taxes Collected		
		Tax from Line 6		
		Total Property Tax Requirement		
		3,198,228.00		
		32,305.30		
		3,230,533.30		

City of Valley in Douglas County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Expected Levy **	Property Tax Request
General Fund	0.309175	\$ 2,655,278.30
Bond Fund	0.066981	\$ 575,255.00
Fund	0.000000	
Fund	0.000000	
Fund	0.000000	
Total Tax Request		\$ 3,230,533.30 *

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

** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.

Levy Formula : Property Tax Request / Taxable Valuation * 100
(levies are expressed per \$100 of taxable valuation)

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name

Special Reserve Fund Name	Amount
Bond Fund	\$ 559,400.00
Total Special Reserve Funds	\$ 559,400.00
Total Cash Reserve	\$ 6,179,200.00
Remaining Cash Reserve	\$ 5,619,800.00
Remaining Cash Reserve %	47%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From:

Transfer To:

Amount:

Reason:

Transfer From:

Transfer To:

Amount:

Reason:

Transfer From:

Transfer To:

Amount:

Reason:

City of Valley in Douglas County

Line No.	2026-2027 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,285,587.00	500,000.00	30,502.00	569,502.00		6,332,184.00	8,717,775.00
3	Public Safety - Police	1,017,341.00		53,055.00				1,070,396.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	1,022,910.00	8,746,830.00					9,769,740.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	359,080.00		17,685.00				376,765.00
9	Community Development	4,000,000.00						4,000,000.00
10	Miscellaneous	402,100.00						402,100.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home	500.00	-					500.00
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	1,144,500.00	1,250,000.00	-	514,664.00			2,909,164.00
19	Water	1,215,942.00	11,278,500.00		423,606.00			12,918,048.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	10,447,960.00	21,775,330.00	101,242.00	1,507,772.00	-	6,332,184.00	40,164,488.00

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

City of Valley in Douglas County

Line No.	2025-2026 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,086,145.00		97,000.00	577,961.00		1,195,977.00	2,957,083.00
3	Public Safety - Police	950,065.00		25,000.00				975,065.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	734,068.00	1,057,883.00	-				1,791,951.00
6	Public Works - Other			-				-
7	Public Health and Social Services							-
8	Culture and Recreation	279,783.00						279,783.00
9	Community Development	4,440,695.00						4,440,695.00
10	Miscellaneous	20,982.00						20,982.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home	1,265.00			1,002,780.00			1,004,045.00
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	831,524.00	500,000.00		539,773.00			1,871,297.00
19	Water	1,087,923.00	10,256,520.00		340,547.00			11,684,990.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	9,432,450.00	11,814,403.00	122,000.00	2,461,061.00	-	1,195,977.00	25,025,891.00

(A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

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(D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) Transfers should include Transfers and Transfers of Surplus Fees

City of Valley in Douglas County

Line No.	2024-2025 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,158,960.00			569,914.00		2,830,373.00	4,559,247.00
3	Public Safety - Police	776,484.00		83,906.00				860,390.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	678,810.00	2,950,702.00					3,629,512.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	242,786.00		981.00				243,767.00
9	Community Development	5,858,877.00						5,858,877.00
10	Miscellaneous	96,929.00						96,929.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home	833.00			143,102.00			143,935.00
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	1,528,254.00	33,642.00		539,005.00			2,100,901.00
19	Water	1,003,455.00	2,652,459.00		166,149.00			3,822,063.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	11,345,388.00	5,636,803.00	84,887.00	1,418,170.00	-	2,830,373.00	21,315,621.00

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
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- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

2026-2027 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **City of Valley**
ADDRESS **P.O. Box 682**
CITY & ZIP CODE **Valley 68064**
TELEPHONE **402-359-2251**
WEBSITE

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Melanie Hayden	Lori Sorensen	Kent Speicher
TITLE /FIRM NAME	Chairperson	Treasurer	Erickson & Brooks
TELEPHONE	402-359-2251	402-359-2251 ext 315	402-721-3454
EMAIL ADDRESS		lsorensen@valleyne.org	kspeicher@eb-cpa.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

☒ Preparer

City of Valley

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 2,980,976.00

(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

Approved Bonds (prior year line 16)	(2)	<u>567,328.00</u>
Emergency Response (prior year line 17)	(3)	<u>-</u>
Public Safety Services (prior year line 18)	(4)	<u>-</u>
County Attorneys (prior year line 19)	(5)	<u>-</u>
County Public Defenders (prior year line 20)	(6)	<u>-</u>
Response to Public Safety Threat (prior year line 21)	(7)	<u>-</u>
Public Safety Interlocal Agreements (prior year line 22)	(8)	<u>-</u>
Voter Approved Increase (prior year line 23)	(9)	<u>-</u>
	(10)	<u>-</u>

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) 567,328.00

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 2,413,648.00

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 3,036,195.00
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>77,155,380.00</u> / <u>780,810,935.00</u> = <u>9.88%</u>	
2026 Growth Value / 2025 Total Valuation	(14a) <u>243,959.66</u>
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)	Increase due to Growth (14)

Inflation Percentage

<u>5.26%</u>	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	(15a) <u>129,862.40</u>
	Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)**2026-2027 Property Taxes Budgeted For:**

Approved Bonds	(16)	<u>575,255.00</u>
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))		
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	<u>-</u>
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	<u>-</u>
County Attorneys	(19)	<u>-</u>
County Public Defenders	(20)	<u>-</u>
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	<u>-</u>
Support of an interlocal agreement relating to public safety	(22)	<u>-</u>
Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election results)	(23)	<u>-</u>
Prior Year's Unused Property Tax Request Authority used this year (Cannot exceed amount on Supporting Schedule 1, line 1)	(24)	<u>-</u>

Total Exceptions Utilized (Total lines 16 thru 24) (25) 575,255.00

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 3,362,725.06

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 3,230,533.30

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 132,191.76
 (Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City of Valley
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1)	\$ 856,233.97
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	-
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	132,191.76
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	988,425.73
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	3,707,919.58
Calculated Carryover Maximum (5% of line 5)	(6)	185,395.98
Unused Property Tax Request Authority Available for Future Years	(7)	185,395.98

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception (must agree to Computation Form, line 17)			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	-

Municipality Levy Limit Form

City of Valley in Douglas County

Municipality Levy

Personal and Real Property Tax Request	(1)		3,230,533.30
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	575,255.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		<u>575,255.00</u>
Tax Request Subject to Levy Limit	(8)		2,655,278.30
Valuation	(9)		<u>858,827,930</u>
Municipality Levy Subject to Levy Authority	(10)		0.309175
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		<u><u>0.309175</u></u> (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		<u><u>0.450000</u></u> (B)
Voter Approved Levy Override	(21)		0.000000 (C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). If an amount is entered on Line 21, a sample ballot and election results **MUST** be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted. Please refer to the statutes to ensure all requirements are met.

City of Valley in Douglas County

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

☐ This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 2,980,976.00
(Total Personal and Real Property Tax Required from *prior year* budget - Cover Page)

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

Real Growth Percentage Increase

77,155,380.00 / 780,810,935.00 = 9.88 % (3)
2026 Growth Value Prior Year Total Property
per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 11.88 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 354,139.95

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 3,335,115.95
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 3,230,533.30
(Total Personal and Real Property Tax Required 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 your 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.

City of Valley
IN
Douglas County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2026, at 7:00 o'clock pm, at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$	21,315,621.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$	25,025,891.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$	40,164,488.00
2026-2027 Necessary Cash Reserve	\$	6,179,200.00
2026-2027 Total Resources Available	\$	46,343,688.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$	3,230,533.30
Unused Budget Authority Created For Next Year	\$	185,395.98

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	2,655,278.30
Personal and Real Property Tax Required for Bonds	\$	575,255.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of September 2026 immediately following budget hearing , at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	46,015,247.00	40,164,488.00	-12.71%
Property Tax Request	\$ 2,980,976.00	\$ 3,230,533.30	8.37%
Valuation	780,810,935	858,827,930	9.99%
Tax Rate	0.381780	0.376156	-1.47%
Tax Rate if Prior Tax Request was at Current Valuation	0.347098		

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE
{format for all counties and cities.}
TAX YEAR 2026 AMENDED

TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
Valley	City	77,155,380	858,827,930	780,810,935	9.88%

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 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.

Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.
^b Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I Michael J. Goodwillie, Douglas, County Assessor/Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.



August 27, 2026

CC: County Clerk, Douglas County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Erickson & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

DANIEL J. WIESEN, C.P.A.
KENT P. SPEICHER, C.P.A.
GEORGIA LEE

2195 NORTH BROAD STREET
P.O. BOX 1270
FREMONT, NEBRASKA 68026-1270

(402) 721-3454
FAX (402) 721-2894
eb-cpa.com

Accountant's Compilation Report

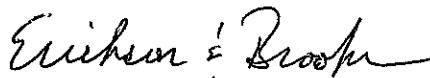
City Council
City of Valley, Nebraska

Management is responsible for the accompanying budget document for the City of Valley, Douglas County which comprises the historical statements of cash receipts and disbursements for the year ended September 30, 2025, with estimated actual amounts for the year ending September 30, 2026, and the annual budget for the year ending September 30, 2027, included in the accompanying prescribed form in accordance with 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 or review the budget document included in the accompanying 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 budget document.

A compilation of forecasted cash receipts and disbursements is limited to presenting in the form of a budget information that is the representation of management and does not include evaluation of the support for the assumptions underlying the budget. We have not examined the budget and, accordingly, do not express an opinion or any other form of assurance on the accompanying budgeted cash receipts and disbursements or assumptions for the year ending September 30, 2027. Furthermore, there will usually be differences between the budgeted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The budget document included in the accompanying prescribed form is intended to comply with the requirements of the Nebraska Auditor of Public Accounts which does not include all disclosures required by the cash basis of accounting, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

ERICKSON & BROOKS



Fremont, Nebraska
August 27, 2026