

Special Meeting
Monday, September 26, 2022 6:45 PM
Administration Center Board Room

1. Call Meeting to Order-Acknowledge Open Meetings Law
2. Roll Call: Barr, Fuller, Glup, Harvey, Muller, Siemonsma, Tesarek-Parsons, Wehrbein, Winters
3. Action Items
 - 3.1. Discuss, consider, and take all action to adopt the 2022-2023 Property Tax Request and Resolution for the Plattsmouth Community School District (13-0001).
 - 3.2. Discuss, consider, and take all action to adopt the 2022-2023 Budget for the Plattsmouth Community School District (13-0001).
 - 3.3. Discuss, consider, and take all action to approve the FY2023 Continuation Grant Application.
4. Adjournment-Time _____

**Plattsmouth Community Schools
LB 644 Property Tax Presentation
Cass County Joint Public Hearing
Fri., Sept. 23, 2022**

1. The 2022-2023 property tax request is \$12,075,127.
2. The total assessed value of property differs from last year's total assessed value by 12.43 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 1.075657 per \$100 of assessed value.
4. Plattsmouth Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.200205 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Plattsmouth Community Schools will increase (or decrease) last year's budget by 5.48 percent.
6. To obtain more information regarding the increase in the property tax request, citizens may contact the Plattsmouth Community Schools business manager at (402) 296-3361 or jserkiz@pcsd.org or review the PCS Superintendent Weekly Update on our website at www.pcsd.org.

Best regards,



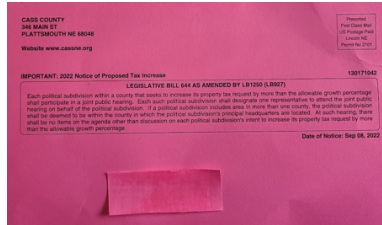
Dr. Richard E. Hasty
Superintendent

Plattsmouth Community Schools (13-0001) in Cass County, Nebraska

	2021-2022	2022-2023	Change						
Property Valuations	894,862,876	1,006,088,966	12%						
	2021-2022 Budget Information				2022-2023 Budget Information				
Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	21,736,810.00	9,358,046.00	1.045752	0.930141	24,144,010.00	10,559,976.00	1.049607	0%	11%
Bond Fund(s) K - 12	948,292.00	1,083,895.00	0.121124	0.107734	1,418,705.00	1,111,111.00	0.110439	-9%	50%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,961,770.00		0.000000	0.000000	311,135.00	-	0.000000	#DIV/0!	-84%
Qualified Capital Purpose Undertaking Fund K - 12	692,618.00	380,120.00	0.042478	0.037782	853,480.00	404,040.00	0.040159	-5%	23%
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	25,339,490.00	10,822,061.00	1.209354	1.075657	26,727,330.00	12,075,127.00	1.200205	-1%	5%

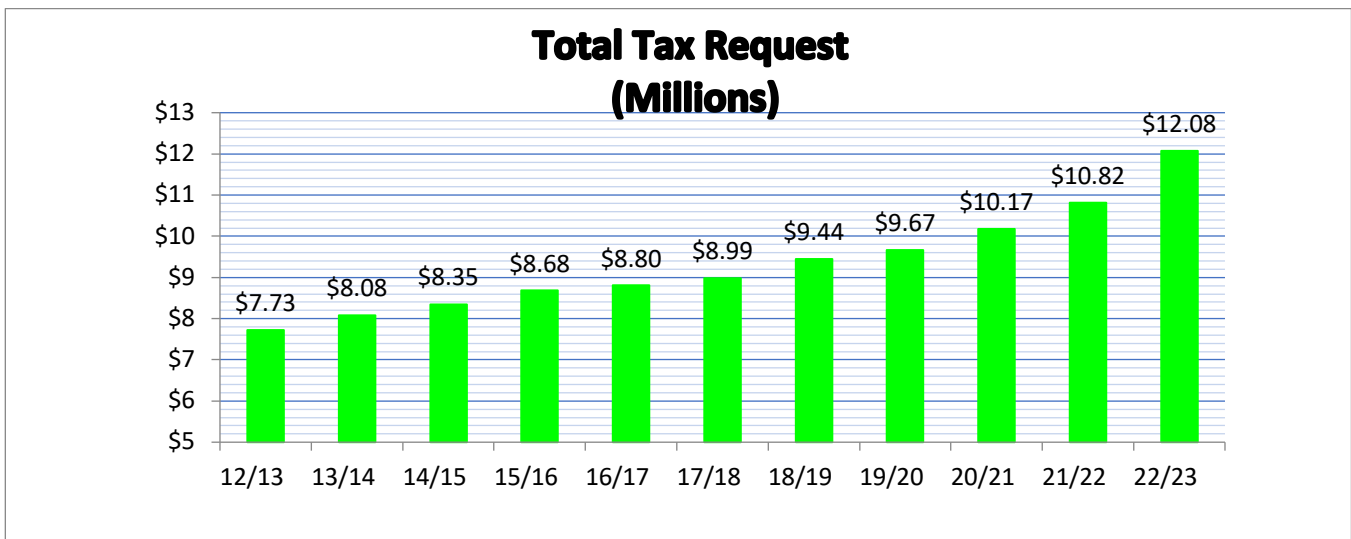


PCS NOTICE OF PROPOSED TAX INCREASE FREQUENTLY ASKED QUESTIONS (FAQ)

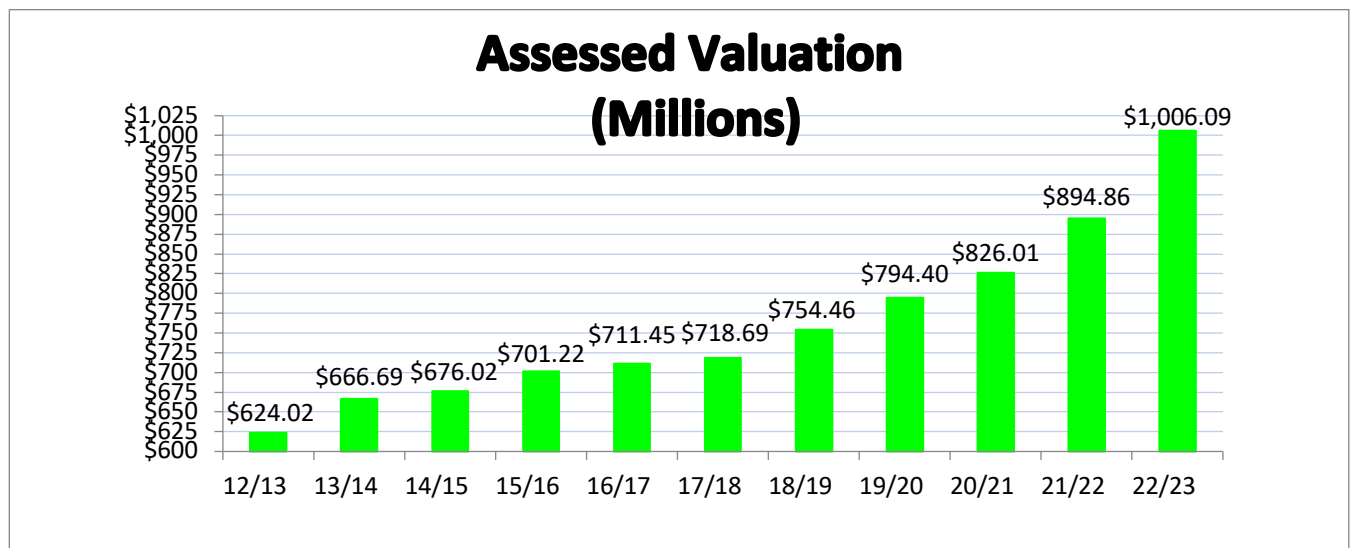


Why did I receive a postcard in the mail?

Per Nebraska Legislative Bill 644, Nebraska school districts that are proposing to increase their tax request by more than the allowable growth percentage of 2% plus real growth must participate in joint public hearings facilitated by their counties.



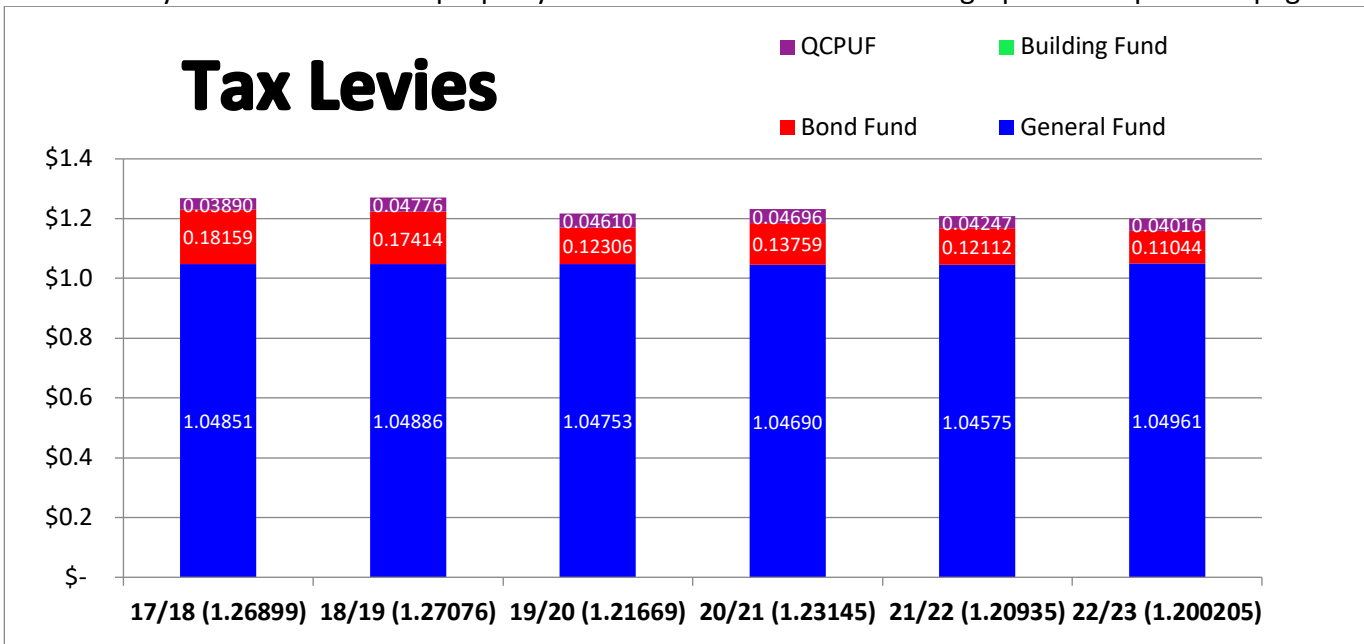
PCS is proposing a total tax request increase from \$10,822,061 in 2021-2022 to \$12,075,127 in 2022-2023. This is a difference of \$1,253,066.



How did you determine the new tax request amount of \$12,075,127?

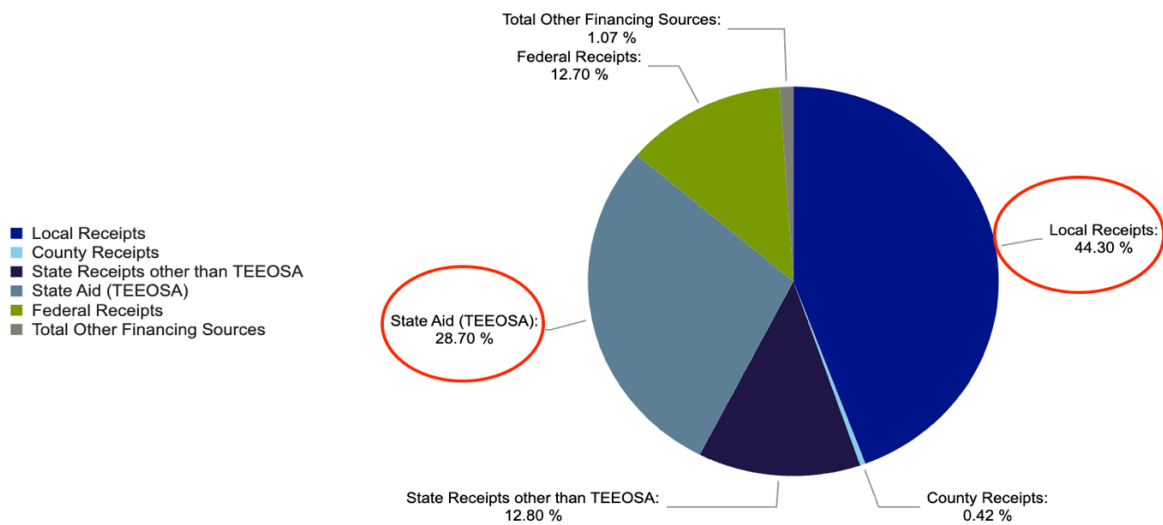
There are two primary factors that impact the tax request. One item is assessed valuation. Assessed valuation is determined by our County Assessor. Earlier this year, you might have received another

postcard that included your 2021 assessed value for your property as well as the 2022 assessed value for your property. These figures are also included on the current postcard. Again, valuation is determined by the county assessor. Total PCS property tax valuation is included in the graph on the previous page.



Another factor in determining the PCS property tax request is our tax levy. The graph above shows the PCS tax levy for the last several years. From 2017-2018 to 2022-2023, our Board of Education reduced our total levy per \$100 of valuation from 1.26899 to 1.200205. In fact, our Board is proposing to reduce our tax levy from 1.20935 in 2021-2022 to 1.20025 in 2022-2023. The general fund levy cannot be more than \$1.05. You might also notice that we have not been able to levy in the special building fund for several years. However, the increase in assessed values assigned by the County Assessor and shown on the bar graph at the bottom of the previous page resulted in a tax increase for many property owners.

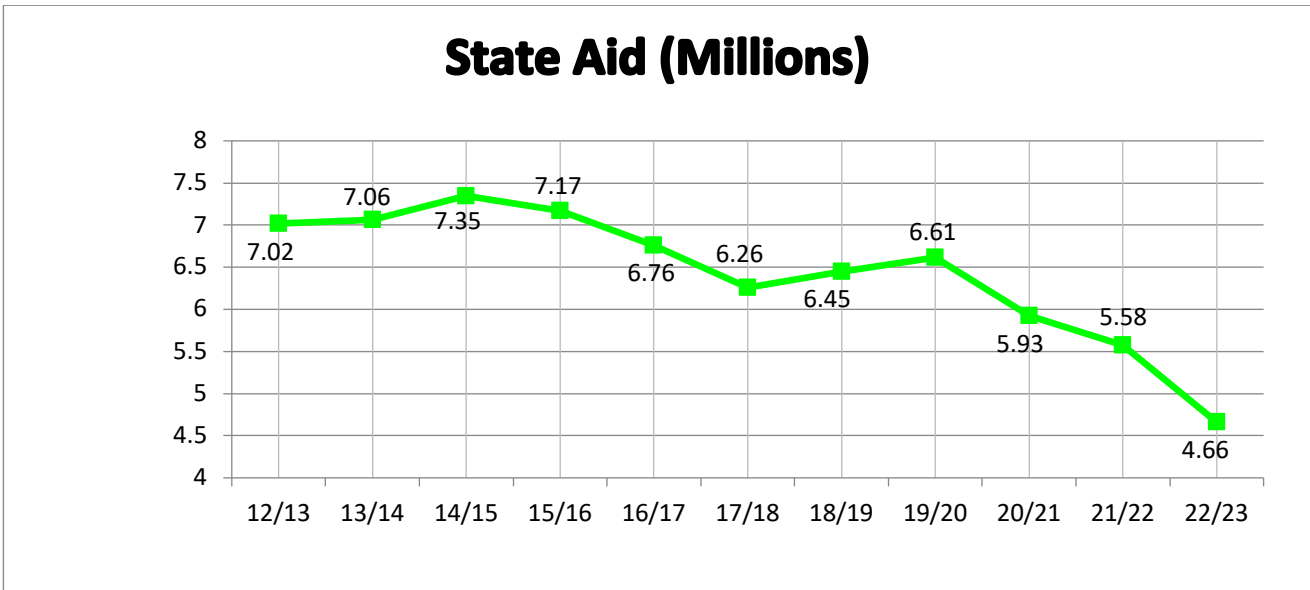
Financial Receipts for school year: 2020-2021



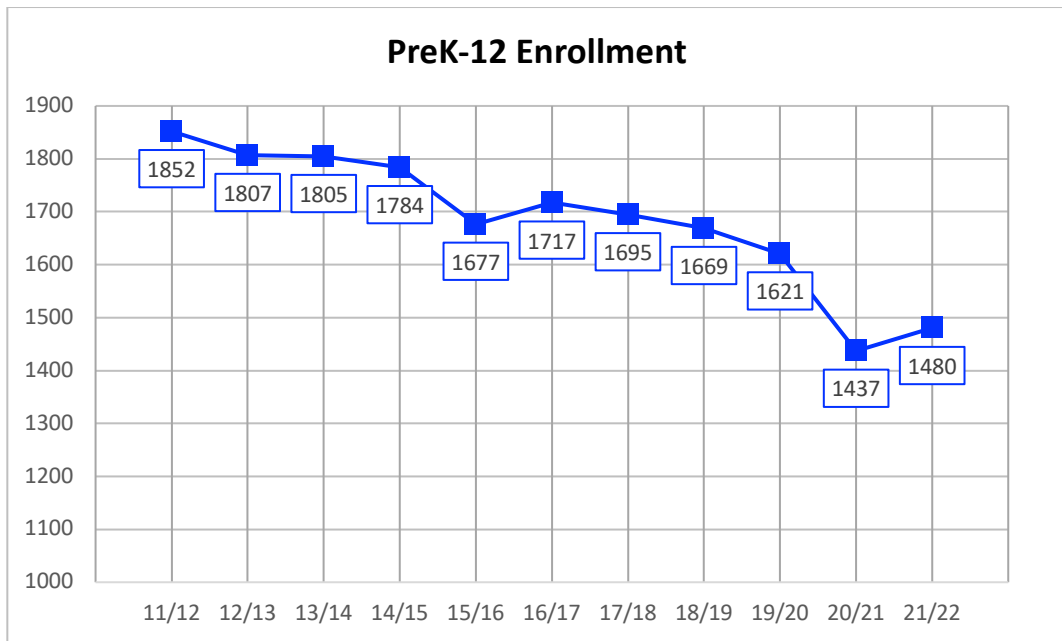
Why does PCS need an additional \$1,253,066 from property taxes for 22-23?

The pie graph above is from the Nebraska Department of Education (NDE) Profile website (<https://bit.ly/3S1uAYk>) and shows the sources of receipts for our school district. The two largest

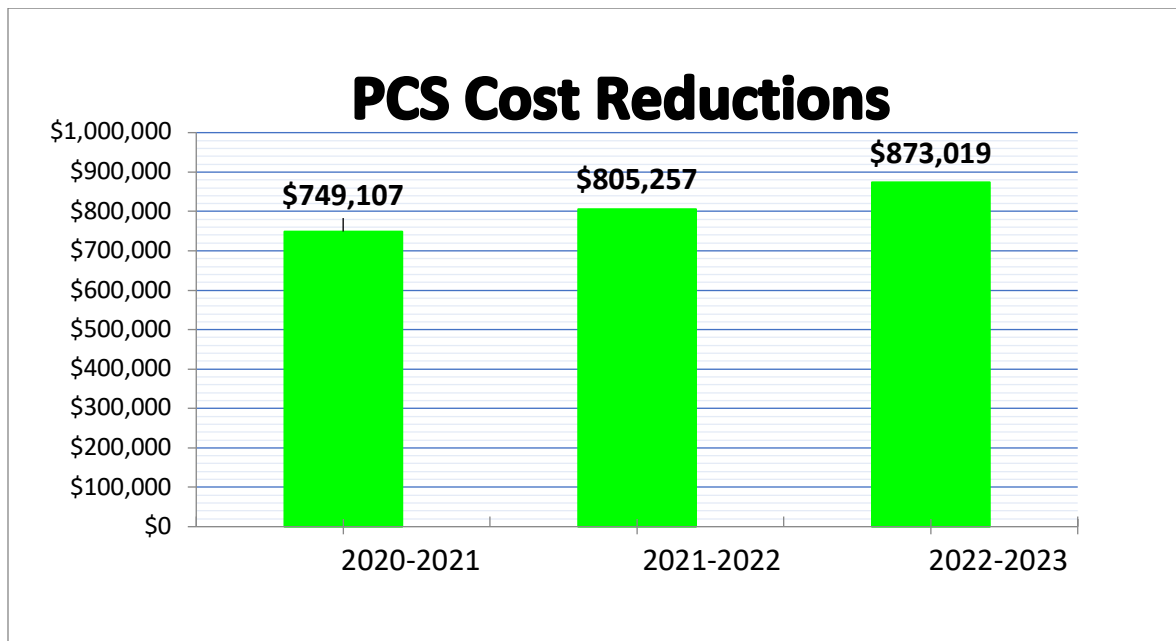
sources of revenue for PCS in 2020-2021 were Local Receipts (i.e. property taxes) at 44.30% and State Aid (TEEOSA) at 28.7%.



If you have followed the news and activity in the Nebraska Legislature, you have most likely seen or heard discussions about State Aid to schools. Unfortunately, State Aid for PCS has decreased from \$7.35 mil. in 2014-2015 to \$4.66 mil. in 2022-2023. Specifically, our State Aid has been reduced \$915,950 from 2021-2022 to 2022-2023 as noted by the \$4.66 mil. on the line graph above. Given the ongoing decreases in State Aid, along with annual increases in operating costs (salaries, maintenance, utilities, transportation, etc.), the other primary revenue source for offsetting losses in State Aid and addressing increased costs is Local Receipts (i.e. property taxes).



A primary factor in our decreasing State Aid is our lower enrollment over the last several years. In 2011-2012, we had 1852 students from early childhood to high school. In 2021-2022, we had 1480 students. That is a decrease of 372 students. If we use an average of approximately \$10,000 per student, that equates to about \$3.72 mil. in less revenue. While not an exact figure, it does provide an approximate amount for discussion about why we have less State Aid.



Given the decrease in State Aid, along with the proposed increase in the tax request, what is the school district doing to try and reduce expenditures?

For the last several years, our school district has used a process called program-based budgeting to identify and fund our priorities. In 2020-2021, our Board approved reductions that totaled \$749,107. In 2021-2022, the approved reductions totaled \$805,257, and in 2022-2023 the amount was \$873,019. The total amount of approved reductions over the last three years is \$2,427,383.

The reductions that were identified by staff, administration, and Board members were extremely helpful, but the amounts still do not adequately offset the reductions in State Aid along with annual increases across many expenditure categories that can conservatively be estimated at approximately 3% and possibly higher in other areas beyond our control such as utilities and repair and maintenance of equipment. Our goal is to eliminate our line of credit and build our cash reserves, but the current economic environment has not allowed us to do that.

What can be done to increase our student enrollment and State Aid?

At the present time, there appears to be a shortage of affordable housing for families that want to move into our school district. Consequently, I am involved in ongoing discussions with City Administrator Emily Bausch about how we might enhance affordable housing in Plattsmouth.

There are some housing developments that are growing in Plattsmouth but such housing might not be affordable for many families. There are also apartments and other housing projects that could provide affordable housing for some families. I believe this is likely to result in slow, incremental growth in our school district. I am confident that such growth will help us to consistently increase our enrollment and positively impact district revenue. Since this is likely to be a gradual increase over time, we will most likely continue to rely primarily on our two most significant funding sources of State Aid and Local Receipts.

There was a bill in the 2022 legislative session that would have assisted most Nebraska school districts with increased funding and less reliance on property taxes, but it did not get approved by the legislature. We are hopeful that our Nebraska Legislature will continue to acknowledge the importance of allocating

appropriate funding for schools that need additional support to continue providing high-quality educational programs for our students across the State of Nebraska and ensure they are adequately prepared for their next environments after high school.

Best regards,



Superintendent Dr. Richard E. Hasty

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. ____PCS20222023_____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Plattsmouth Community Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Plattsmouth Community Schools resolves that:

- 1. The 2022-2023 property tax request be set at:

General Fund:	\$ 10,559,976.00
Bond Fund:	\$ 1,111,111.00
Special Building Fund:	\$ -
Qualified Capital Purpose	\$ 404,040.00
Undertaking Fund:	

- 2. The total assessed value of property differs from last year’s total assessed value by 12.43 percent.
- 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 1.075657 per \$100 of assessed value.
- 4. Plattsmouth Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.200205 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Plattsmouth Community Schools will increase (or decrease) last year’s budget by 5.48 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

PCS 2022-2023 BUDGET AND COMPARISON

FUND	22-23 BUDGET	21-22 BUDGET	20-21 BUDGET	19-20 BUDGET
GENERAL	\$24,144,010	\$21,736,810	\$20,629,169	\$19,360,688
NECESSARY CASH RES	\$0	\$1,500,000	\$1,500,000	\$1,700,000
TOTAL GENERAL FUND	\$24,144,010	\$23,236,810	\$22,129,169	\$21,060,688
DEPRECIATION	\$1,076,379	\$1,112,082	\$1,245,715	\$1,337,016
EMPLOYEE BENEFIT	\$75,359	\$74,094	\$359	\$115,369
ACTIVITIES	\$699,668	\$429,098	\$470,000	\$660,534
SCHOOL NUTRITION	\$945,977	\$892,005	\$946,187	\$1,000,220
BOND	\$1,418,705	\$948,292	\$1,248,918	\$818,960
SPECIAL BUILDING	\$311,135	\$1,961,770	\$10,354,457	\$9,237,486
QCPUF	\$853,480	\$692,618	\$691,478	\$570,655
COOPERATIVE	0	0	0	\$1,097,401
STUDENT FEE	\$132,908	\$103,542	\$110,265	\$122,573
TOTAL	\$29,657,621	\$29,450,311	\$37,196,548	\$36,020,902

Plattsmouth Community Schools (13-0001) in Cass 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 26 day of September, 2022 at 6:30 o'clock, PM, at 1912 Old Hwy 34, Plattsmouth Ne 68048 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>

	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers		Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
FUNDS	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)	Necessary Cash Reserve (4)	(5)	(7)
General	\$ 20,548,591.00	\$ 20,367,000.00	\$ 24,144,010.00		\$ 13,689,634.00	\$ 10,559,976.00
Depreciation	\$ 219,473.00	\$ 1,000,000.00	\$ 1,076,379.00		\$ 1,076,379.00	
Employee Benefit	\$ 46,613.00	\$ 55,000.00	\$ 75,359.00		\$ 75,359.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 410,871.00	\$ 360,500.00	\$ 699,668.00		\$ 699,668.00	
School Nutrition	\$ 671,938.00	\$ 887,500.00	\$ 945,977.00		\$ 945,977.00	
Bond	\$ 701,510.00	\$ 960,000.00	\$ 1,418,705.00		\$ 318,705.00	\$ 1,111,111.00
Special Building	\$ 8,276,767.00	\$ 1,700,000.00	\$ 311,135.00		\$ 311,135.00	\$ -
Qualified Capital Purpose Undertaking	\$ 316,879.00	\$ 400,000.00	\$ 853,480.00		\$ 453,480.00	\$ 404,040.00
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ 60,596.00	\$ 94,500.00	\$ 132,908.00		\$ 132,908.00	
TOTALS	\$ 31,253,238.00	\$ 25,824,500.00	\$ 29,657,621.00	\$ -	\$ 17,703,245.00	\$ 12,075,127.00
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	\$ 1,515,151.00	\$ 10,559,976.00	\$ 12,075,127.00



Plattsmouth Community School District Central Office
1912 Old Hwy. 34
Plattsmouth, Ne 68048
Dr. Richard E. Hasty, Superintendent
Dr. Cherie Larson, Director of Instructional Services
Mrs. Juli Beck, Director of Early Childhood/Head Start
Phone: (402) 296-3361 Fax: (402) 296-2667

Working in partnership to ensure Academic achievement, responsible Behavior and Civic engagement.

07CH010755

Head Start/Early Head Start Continuation Grant Application
For 01/01/2023 to 12/31/2023

Plattsmouth Community Schools/Cass County Head Start
Board of Education Approval

The Plattsmouth Community Schools Board of Education approved the Head Start/Early Head Start continuation grant application for Fiscal Year 2023 at the Sept. 26, 2022 Budget meeting.

FY2023 Head Start Program Operations Total Amount	\$1,042,679
FY2023 Head Start Training & Technical Assistance Total Amount	\$ 15,064
FY2023 Non-Federal Share Amount	\$ 264,500
FY2023 Early Head Start Program Operations Total Amount	\$ 163,392
FY2023 Early Head Start Training & Technical Assistance Total Amount	\$ 3,318
FY2023 Non-Federal Share Amount	\$ 41,671
FY2023 Total Funding	\$1,224,453
FY2023 Total Non-Federal Share Amount	\$ 306,171

Policy Council Chairperson/Representative

Date