

Special Meeting
Monday, September 23, 2024 6:10 PM
Administration Center Board Room

1. Call Meeting to Order
2. Acknowledge Open Meetings Law posted on the wall in the boardroom.
3. Publication of Meeting - Notice of the meeting was published in the Sept. 13, 2024, edition of The Daily Record, in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.
4. Roll Call: Allen, Foster, Harvey, Muller, Shuey, Siemonsma, Tesarek-Parsons, Winters, Woracek
5. Public Forum: Reception of Delegates - A time limit of three minutes will be set for individual speakers on a given topic. A total time limit of thirty minutes will be set for all speakers on a given topic, with an effort to provide equal time for pros, cons, and neutral opinions. While the public forum is an opportunity for members of the public to speak during the meeting, there will not be back-and-forth discussions between members of the public and Board of Education members.
6. Presentation of the 2024-2025 Tax Request
7. Open the Tax Request Hearing and Invite Public Input
8. Close the Tax Request Hearing
9. Action items
 - 9.1. Discuss, consider, and take all action to approve the 2024-2025 PCS Budget.
 - 9.2. Discuss, consider, and take all action to approve PCS LB 243 Resolution relative to the district's property tax request authority.
 - 9.3. Discuss, consider, and take all action to approve the 2024-2025 PCS Tax Request and related resolution.
10. Adjournment-Time _____

Notice of Special Hearing To Set Final Tax Request

Plattsmouth Community Schools (13-0001) in Cass 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 19th day of, September 2024 at 6:15 PM, at the Cass County Courthouse, 346 Main St., Plattsmouth, NE 68048 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

*PCS will also hold an additional hearing relative to setting the final tax request at 6:10 PM on Mon., Sept. 23, 2024, in the PCS Administration Center, 1912 Old Hwy. 34, Plattsmouth, NE 68048.

	2023-2024	2024-2025	Change
Property Valuations	1,029,043,088	1,079,790,508	4.93%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	25,230,000.00	10,804,937.00	1.049999	1.000651	25,816,106.00	11,337,374.00	1.049961	0%	2%
Bond Fund(s) K - 12	1,818,165.00	1,565,657.00	0.152147	0.144996	1,830,933.00	1,313,131.00	0.121610	-20%	1%
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	363,487.00		0.000000	0.000000	372,019.00	-	0.000000	#DIV/0!	2%
Qualified Capital Purpose Undertaking Fund K - 12	986,871.00	404,040.00	0.039264	0.037418	1,040,380.00	414,141.00	0.038354	-2%	5%
Total	28,398,523.00	12,774,634.00	1.241409	1.183065	29,059,438.00	13,064,646.00	1.209925	-3%	2%

PCS 2024-2025 BUDGET AND COMPARISON

FUND	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	Proposed 24-25 BUDGET
GENERAL	\$20,629,169	\$21,736,810	\$24,144,010	\$25,230,000	\$25,816,106
NECESSARY CASH RES	\$1,500,000	\$1,500,000	\$0	\$0	\$
TOTAL GENERAL FUND	\$22,129,169	\$23,236,810	\$24,144,010	\$25,230,000	\$25,816,106
DEPRECIATION	\$1,245,715	\$1,112,082	\$1,076,379	\$25,919	\$25,920
EMPLOYEE BENEFIT	\$359	\$74,094	\$75,359	\$71,376	\$77,411
ACTIVITIES	\$470,000	\$429,098	\$699,668	\$647,900	\$2,175,367
SCHOOL NUTRITION	\$946,187	\$892,005	\$945,977	\$1,187,001	\$1,201,047
BOND	\$1,248,918	\$948,292	\$1,418,705	\$1,818,165	\$1,830,933
SPECIAL BUILDING	\$10,354,457	\$1,961,770	\$311,135	\$363,487	\$372,019
QCPUF	\$691,478	\$692,618	\$853,480	\$986,871	\$1,040,380
STUDENT FEE	\$110,265	\$103,542	\$132,908	\$59,247	\$96,871
TOTAL	\$37,196,548	\$29,450,311	\$29,657,621	\$30,389,966	\$32,636,054

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 23rd day of September, 2024 at 6:00 PM, at the PCS Administration Center, 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>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 21,026,504.00	\$ 22,000,000.00	\$ 25,816,106.00	\$ -	\$ 14,592,106.00	\$ 11,337,374.00
Depreciation	\$ -	\$ 999,500.00	\$ 25,920.00		\$ 25,920.00	
Employee Benefit	\$ 50,870.00	\$ 51,000.00	\$ 77,411.00	\$ -	\$ 77,411.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 574,047.00	\$ 575,000.00	\$ 2,175,367.00	\$ -	\$ 2,175,367.00	
School Nutrition	\$ 700,179.00	\$ 960,500.00	\$ 1,201,047.00	\$ -	\$ 1,201,047.00	
Bond	\$ 1,047,571.00	\$ 1,100,000.00	\$ 1,830,933.00	\$ -	\$ 630,933.00	\$ 1,313,131.00
Special Building	\$ 282,030.00	\$ -	\$ 372,019.00		\$ 372,019.00	\$ -
Qualified Capital Purpose Undertaking	\$ 239,183.00	\$ 450,000.00	\$ 1,040,380.00	\$ -	\$ 630,380.00	\$ 414,141.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 23,816.00	\$ 24,000.00	\$ 96,871.00	\$ -	\$ 96,871.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 23,944,200.00	\$ 26,160,000.00	\$ 32,636,054.00	\$ -	\$ 19,802,054.00	\$ 13,064,646.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 1,727,272.00	\$ 11,337,374.00	\$ 13,064,646.00

PCS LB 243 RESOLUTION

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of more than four hundred seventy-one students but no more than three thousand forty-four students may increase its tax request by an additional six percent above the base growth percentage; and

WHEREAS, this School District's average daily membership is more than four hundred seventy-one students but no more than three thousand forty-four students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of Cass County School District 0001, a/k/a Plattsmouth Community Schools (the "School District") hereby desires to increase its base growth percentage by an additional six percent or other maximum amount as permitted by law; and

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of the School District affirmatively votes to increase to the School District's overall property tax request authority by an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member _____ moved for their passage and adoption. Member _____ seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:-

_____.

The following members voted against the same: _____
_____.

The following members were absent or not voting: _____.

The above Resolution having been approved to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 23rd day of September 2024.

PLATTSMOUTH COMMUNITY SCHOOLS

BY: _____
President

ATTEST:

Secretary

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**RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 20240923**

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 2024-2025 property tax request be set at:

General Fund:	\$ 11,337,374.00
Bond Fund:	\$ 1,313,131.00
Special Building Fund:	\$ -
Qualified Capital Purpose	\$ 414,141.00
Undertaking Fund:	

2. The total assessed value of property differs from last year's total assessed value by 4.93 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 1.183065 per \$100 of assessed value.
4. Plattsmouth Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.209925 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 2.33 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024