

Special Meeting to Approve the Budget and Tax Request

Monday, September 22, 2025 The special meeting will start after the conclusion of the budget hearing (6:00 PM) and tax request hearing on Sept. 22, 2025.

Administration Center Board Room

1. Call Meeting to Order—Acknowledge Open Meetings Law at 6:24 PM.
2. Publication of Meeting - Notice of the meeting was published in the September 15, 2025 edition of The Daily Record and posted 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.
3. Pledge of Allegiance
4. Roll Call: Foster, Gradoville, Harvey, Miller Pearson, Muller, Shuey, Timm, Winters, Woracek
5. Public Forum: Reception of Delegates - For all meetings of the Board, individual speakers shall have up to 3 minutes to address the Board, and the Board shall hear up to 30 cumulative minutes of public comment. The Board may vote to modify these time limits when the Board deems appropriate. The President may implement other reasonable requirements for public comment consistent with the Open Meetings Act.

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.

Michael Daspit addressed the Board.

6. Discuss, consider, and take all action to approve the 2025-2026 PCS Budget.
7. Discuss, consider, and take all action to approve the 2025-2026 PCS Tax Request and related resolution.
8. Adjournment-Time: 6:35 PM

PCS 2025-2026 BUDGET AND COMPARISON

FUND	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	Proposed 25-26 Budget
GENERAL	\$21,736,810	\$24,144,010	\$25,230,000	\$30,799,016	\$29,463,900
NECESSARY CASH RES	\$1,500,000	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND	\$23,236,810	\$24,144,010	\$25,230,000	\$30,799,016	\$29,463,900
DEPRECIATION	\$1,112,082	\$1,076,379	\$25,919	\$25,920	\$80,096
EMPLOYEE BENEFIT	\$74,094	\$75,359	\$71,376	\$77,411	\$91,966
ACTIVITIES	\$429,098	\$699,668	\$647,900	\$2,175,367	\$2,086,968
SCHOOL NUTRITION	\$892,005	\$945,977	\$1,187,001	\$1,201,047	\$1,121,667
BOND	\$948,292	\$1,418,705	\$1,818,165	\$1,930,933	\$2,719,125
SPECIAL BUILDING	\$1,961,770	\$311,135	\$363,487	\$372,019	\$1,350,121
QCPUF	\$692,618	\$853,480	\$986,871	\$1,040,380	\$1,154,676
STUDENT FEE	\$103,542	\$132,908	\$59,247	\$96,871	\$81,700
TOTAL	\$29,450,311	\$29,657,621	\$30,389,966	\$37,718,964	\$38,150,219

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 22nd day of September, 2025 at 6:00 o'clock, P.M., 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>

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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 21,279,466.00	\$ 29,987,243.00	\$ 29,463,900.00	\$ -	\$ 17,771,631.00	\$ 11,810,373.00
Depreciation	\$ 999,500.00	\$ 144,923.00	\$ 80,096.49		\$ 80,096.49	
Employee Benefit	\$ 43,214.00	\$ 60,000.00	\$ 91,965.74	\$ -	\$ 91,965.74	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 685,107.00	\$ 580,000.00	\$ 2,086,968.12	\$ -	\$ 2,086,968.12	
School Nutrition	\$ 906,474.00	\$ 1,118,511.00	\$ 1,121,667.00	\$ -	\$ 1,121,667.00	
Bond	\$ 962,608.00	\$ 965,316.00	\$ 2,719,125.00	\$ -	\$ 1,519,125.00	\$ 1,212,121.00
Special Building	\$ 116,357.00	\$ 213,426.00	\$ 1,350,121.00		\$ 570,001.00	\$ 788,000.00
Qualified Capital Purpose Undertaking	\$ 324,045.00	\$ 315,888.00	\$ 1,154,676.00	\$ -	\$ 869,676.00	\$ 287,879.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 48,988.00	\$ 30,528.00	\$ 81,700.00	\$ -	\$ 81,700.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 25,365,759.00	\$ 33,415,835.00	\$ 38,150,219.35	\$ -	\$ 24,192,830.35	\$ 14,098,373.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
		\$ 1,500,000.00	\$ 12,598,373.00

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 18th day of, September 2025 at 6:30 P.M., at Plattsmouth Comm. Ctr., 308 S. 18th 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 the final tax request after the conclusion of the Budget Hearing which is scheduled for 6:00 PM on Mon., Sept. 22, 2025, in the PCS Administration Center, 1912 Old Hwy. 34, Plattsmouth, NE 68048.*

	2024-2025	2025-2026	Change
Property Valuations	1,079,790,508	1,199,939,223	11%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 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	30,799,016.00	11,337,374.00	1.049961	0.944829	29,463,900.00	11,810,373.00	0.984248	-6%	-4%
Bond Fund(s) K - 12	1,930,933.00	1,313,131.00	0.121610	0.109433	2,719,125.00	1,212,121.00	0.101015	-17%	41%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	0%	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	0%	0
Bond Fund			0.000000	0.000000			0.000000	0%	0
Special Building Fund	372,019.00		0.000000	0.000000	1,350,121.00	788,000.00	0.065670	0%	263%
Qualified Capital Purpose Undertaking Fund K - 12	1,040,380.00	414,141.00	0.038354	0.034513	1,154,676.00	287,879.00	0.023991	-37%	11%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	0%	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	0%	0
Total	34,142,348.00	13,064,646.00	1.209924	1.088775	34,687,822.00	14,098,373.00	1.174924	-3%	2%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 20250918

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

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 2025-2026 property tax request be set at:

General Fund:	\$	11,810,373.00
Bond Fund:	\$	1,212,121.00
Special Building Fund:	\$	788,000.00
Qualified Capital Purpose	\$	287,879.00
Undertaking Fund:		

- 2. The total assessed value of property differs from last year’s total assessed value by 11.13 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 1.088775 per \$100 of assessed value.
- 4. Plattsmouth Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.174924 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 1.6 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution #20250918.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

President

Secretary