

PAPILLION LA VISTA COMMUNITY SCHOOLS #27
Budget Hearing Proceedings
September 14, 2026

The Board of Education of the School District of Papillion La Vista, in the County of Sarpy, in the State of Nebraska, met in open and public session at 6:00 p.m., Monday, September 14, 2026. The Budget Hearing was held at the Papillion La Vista Community School District Administration Office, 420 South Washington Street, Papillion, Nebraska.

Notice of the Budget Hearing was provided in advance by publication in the *Sarpy Times*, September 2, 2026. Notice of the hearing was simultaneously given to all members of the Board of Education. Their acknowledgment of receipt of the agenda is maintained at the Papillion La Vista Community Schools Administration Office. Printed copies of the detailed budget were available to the public at the meeting. The proceedings, hereafter shown, were taken while the convened hearing was open to the attendance of the public.

Call to Order

Board President Brian Lodes called the hearing to order, led the group in the Pledge of Allegiance and publicly stated a copy of the Nebraska Open Meetings Law is posted at the entrance to the Board Room. Roll Call was taken. Board members present were: Ms. Elizabeth Butler, Mr. Marcus Madler, Mr. Brian Lodes, Ms. Lisa Wood, Mr. Skip Bailey, and Ms. SuAnn Witt.

Budget Hearing

The purpose of the hearing was to hear support, opposition, criticism, suggestions, or observations of taxpayers relating to the proposed 2026-2027 budget and to consider amendments relative thereto.

Mr. Brett Richards, Assistant Superintendent for Business Services, reviewed the proposed 2026-2027 budgets for all funds. A breakdown of Funds within the school district budget consists of the General, Depreciation, Bond Fund, Special Building, Activities, School Nutrition, Cooperative, and Student Fees. The General Fund Budget is proposed to increase 4.8% overall.

The district's overall property valuation increased 6.4%, and the state increased the district's budget authority by 8.4%, reflecting formula needs and a new-school adjustment. Mr. Richards outlined many contributing factors to the increase including; the opening of Lincoln View Elementary School; labor and health insurance costs; continued growth in special education enrollment; increased curriculum costs; and increased transportation, custodial, and maintenance costs associated with the district's additional square footage. Mr. Richards explained the district requests property taxes through three funds: General, Bond, and Special Building. Under the state's property tax request cap, the district's allowable increase for this purpose totals 4.29%. The district's total proposed property tax request is \$117,252,972, up from \$111,539,393 in 2025-2026, which includes the Bond Fund. The overall proposed tax levy will decrease approximately 1.3 cents from the prior year.

Board members discussed the importance of comparing the district's levy to neighboring metro-area districts, and noted the district does not control property valuations. Board members and Mr. Richards also discussed the purpose and importance of the district's cash reserve. Mr. Richards noted the district earned approximately \$500,000 in interest income on its cash reserve in the prior fiscal year.

The budget will be voted on at the September 28, 2026, meeting of the Board, and the approved budget will then be submitted to the State and County by September 29, 2026. A Tax Request hearing will be held on September 28, 2026, prior to the regular board meeting. Action on the Tax Request will take place at the October 12, 2026, meeting of the Board.

There being no further discussion or questions, the hearing was adjourned by Board President Lodes at 6:20pm.

Mr. Skip Bailey, Secretary
Board of Education