

Agenda for the Board of Education Meeting
Following the Tax Hearing
September 28, 2026 at 6:00pm

Mission: The mission of Papillion La Vista Community Schools, an organization dedicated to greatness, is to prepare all students to realize their unique aspirations through rigorous instructional and innovative educational pathways, delivered by highly qualified, committed educators through meaningful partnerships with families and community.

Strategic Alignment: Goal #1-Curriculum & Instruction- Goal #2-Mental Health- Goal #3-Human Resources or General Operations

Nebraska Open Meetings Law: Posted at entrance to room.

Notes Regarding Agenda: The Board will generally follow the sequence of the published agenda but may change the order of items when appropriate and may elect to act on any of the items listed.

I. Call to Order

- A. Pledge of Allegiance
- B. Roll Call
- C. Excused Absences (*Motion Needed*)

II. Communications (*Reports and Celebrations*)

- A. Military Advisory - Lt Col Yaira Nevarez Samshair
- B. Student Council - PLHS
- C. Reports
 - 1. Superintendent's Report
 - 2. Board Member Reports
- D. Committee Reports
 - 1. Buildings, Grounds, & Finance
 - 2. Human Resources & Student Services
 - 3. Curriculum & Americanism

Public Comment for Items on the Agenda*

Requests to speak to items on the agenda will be heard when the agenda item is presented for discussion

III. Action Items (*Motion Needed*)

- A. Action by Consent
 - 1. Approval of Meeting Agenda
 - 2. Finance
 - 3. Out-of-State Travel
 - 4. Budget Hearing and Board Meeting Minutes of September 14, 2026
- B. Superintendent 2026/27 Performance Goals (General Operations)
- C. Voluntary Separation Application (Goal #3)
- D. Budget Adoption 2026-27 (General Operations)

IV. Discussion/Information Items

- A. Option Enrollment Resolution (General Operations)

V. Public Comment for Items Not on the Agenda*

During this time the Board will listen only to all comments and will not answer questions or engage the speaker as required by the Nebraska Open Meetings Law.

VI. Future Board Calendar

September 30, 2026	Liaison Breakfast @ Portal w/Bailey @ 7:30 a.m.
October 1, 2026	Board of Education Retreat @ 4:00 p.m. – Central Office
October 9, 2026	No School – Students & Staff – Office Closed
October 12, 2026	No School – Staff Development Day – Para Conference
October 12, 2026	Board of Education Meeting @ 6:00 p.m. – Central Office

VII. Adjournment

The Papillion La Vista Community Schools Board of Education reserves the right to go into
Closed Session for purposes in accordance with Nebraska Open Meetings Act NE REV STAT 84-1407 through 1414.

***Public Comment Categories: Items on the Agenda and Items Not on the Agenda:** Comments may take place as provided on this agenda.

Individuals wishing to address the Board must complete the appropriate *Guidelines for Public Comment Form* with the date, topic, name, address and organization representation (if appropriate) and give it to the Board Clerk prior to the initial Call to Order. When called upon by the presiding officer, the individual shall proceed to the podium and state their name and address. An individual may not exceed three (3) minutes and total time for all individuals who want to speak shall not exceed 30 minutes per category unless a majority vote of the Board approves extending allocated time. This time for public comment shall not be used to address specific individual student discipline or employee performance issues. Complaint and grievance processes are in place to deal with issues of this nature.

Information may also be shared with the Board through email. Contact information is located on the district webpage: <https://www.plcschools.org>

PAPILLION-LA VISTA PUBLIC SCHOOL DISTRICT #27
FINANCIAL STATEMENT
08/31/26

BEGINNING G/L BALANCE AS OF 8/1/2026	\$22,922,425.40
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REVENUE:

State Aid	\$0.00
Property Taxes Sarpy	\$24,182,862.95
Douglas Taxes	\$509.87
Special Ed	\$0.00
Grant Revenue	\$1,027,315.00
MIPS/MAPS	\$67,691.22
Interest Earned on Bank Accounts	\$85,721.19
School Lunch Program Receipts	\$407,205.61
Tuition Express (preschool tuition)	\$0.00
Misc. Items	\$65,028.13

TOTAL REVENUE	\$25,836,333.97
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DISBURSEMENTS:

Payroll	\$5,284,550.01
Payroll Taxes	\$1,877,906.17
Vendor Payments/Mileage Reimb. General Fund	\$4,426,948.38
Payflex Fees	\$875.80
Health Savings Acct.	\$39,373.52
Retirement ACH	\$1,087,108.70

TOTAL DISBURSEMENTS	\$12,716,762.58
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ENDING BALANCE AS OF 08/31/26	\$36,041,996.79
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Treasurer

RETURN TO AGENDA

PAPILLION-LA VISTA PUBLIC SCHOOL DISTRICT #27
BOND FUND FINANCIAL STATEMENT
8/31/2026

BOND FUND #3

Balance 8/1/2026	\$	9,163.54
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REVENUE:

Sarpy County Property Tax	14.55	
Interest	26.47	
Deposit	0.00	
Internal Transfer		
TOTAL REVENUE	\$	41.02

DISBURSEMENTS:

Principal/ Interest Payments	0.00	
Internal Transfer	0.00	
TOTAL DISBURSEMENTS		\$0.00

ENDING BALANCE THRU 8/31/2026	\$	9,204.56
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BOND FUND #4

Balance 8/1/2026		\$4,693,928.92
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REVENUE:

Sarpy County Property Tax	1,316,861.51	
Interest	15,754.08	
Internal Transfer	0.00	
Deposit	0.00	
TOTAL REVENUE	\$	1,332,615.59

DISBURSEMENTS:

Principal/ Interest Payments	0.00	
Internal Transfer	0.00	
Fee	0.00	
TOTAL DISBURSEMENTS		\$0.00

ENDING BALANCE THRU 8/31/2026	\$	6,026,544.51
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BOND FUND #5

Balance 8/1/2026		\$4,767,340.07
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REVENUE:

Sarpy County Property Tax	1,404,257.47	
Interest	16,112.46	
Internal Transfer	0.00	
Deposit	0.00	
TOTAL REVENUE	\$	1,420,369.93

DISBURSEMENTS:

Principal/ Interest Payments	0.00
Internal Transfer	0.00

TOTAL DISBURSEMENTS

\$0.00

ENDING BALANCE THRU 8/31/2026

\$6,187,710.00

BOND FUND #6**Balance 8/1/2026**

\$4,947,420.75

REVENUE:

Sarpy County Property Tax	2,167,486.20
Interest	19,396.66
Internal Transfer from bond 7	0.00
Deposit	550,000.00

TOTAL REVENUE

\$ 2,736,882.86

DISBURSEMENTS:

Principal/ Interest Payments	0.00
Internal Transfer	0.00

TOTAL DISBURSEMENTS

\$0.00

ENDING BALANCE THRU 8/31/2026

\$7,684,303.61

BOND FUND #7**Balance 8/1/2026**

\$598,232.50

REVENUE:

Sarpy County Property Tax	1,282,778.18
Interest	2,392.17
Internal Transfer	0.00
Deposit	0.00

TOTAL REVENUE

\$ 1,285,170.35

DISBURSEMENTS:

Principal/ Interest Payments	0.00
Internal Transfer to Bond 6	550,000.00

TOTAL DISBURSEMENTS

\$550,000.00

ENDING BALANCE THRU 8/31/2026

\$1,333,402.85

RETURN TO AGENDA

Treasurer

**PAPILLION-LA VISTA DISTRICT #27
BUILDING FUND FINANCIAL STATEMENT
08/01/2026**

BUILDING FUND

Beginning Balance 08/01/2026 1,279,429.35

Receipts:

Tax Revenue - Sarpy County/LC	409,872.30
Interest	2,777.28
Internal Transfer from NLAF	100,000.00
Misc. Deposits - NDE Deposit	0.00

512,649.58

Disbursements:

A/P Checks	63,843.94
Internal Transfer to Five Points	100,000.00

163,843.94

Ending Balance 7-30-2026 Per G/L 1,628,234.99

CONSTRUCTION FUND

Beginning Balance 08/01/2026 24,360,891.80

Receipts:

Tax Revenue - Sarpy County/LC	0.00
Interest	59,266.37
Internal Transfer From NLAF Fund	5,000,000.00

5,059,266.37

Disbursements:

A/P Checks	
Internal Transfers To Gen Fund	3,591,115.62
Transfer to Five Points	5,000,000.00

8,591,115.62

Ending Balance 7-30-2026 Per G/L 20,829,042.55

Treasurer

RETURN TO AGENDA

PAPILLION LA VISTA COMMUNITY SCHOOLS #27
MONTHLY STAFF TRAVEL REQUEST
BOARD OF EDUCATION
September 28, 2026

STAFF MEMBER	DATE AND DESTINATION	CONFERENCE / WORKSHOP	ESTIMATED REGISTRATION / TRANSPORTATION / LODGING / MEALS	ESTIMATED SUB COST
Matt Moore	December 6-18, 2026 Palm Desert, CA	2026 Winter K-12 Leadership Symposium	\$541.00 (D)	\$0.00
Danielle Henkel	November 4-6, 2026 Dallas, TX	Gaggle Leadership Summit	\$78.00 (D)	\$0.00
OUT-OF STATE TRAVEL FOR STUDENTS AND STAFF Estimated General Fund Expenditures				

Expenses are estimated until travel is completed and bills submitted.
(D) District (G) Grant (A) Activity (O) Other

[Return to Agenda](#)

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

PAPILLION LA VISTA COMMUNITY SCHOOL DISTRICT #27
Board of Education 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 6:20p.m., Monday, September 14, 2026, following the Budget Hearing. The meeting was held at the Papillion La Vista Community Schools Administration Office, 420 South Washington Street, Papillion, Nebraska.

Notice of the meeting was provided in advance by publication in the *Sarpy Times*, September 2, 2026. Notice of the meeting 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. The proceedings, hereafter shown, were taken while the convened meeting was open to the attendance of the public.

Call to Order

Board President Brian Lodes called the meeting to order, at the conclusion of the Budget Hearing; call to order, roll call, the Pledge of Allegiance, and the posting of the Nebraska Open Meetings Law were completed at that time. Board members present were: Ms. Elizabeth Butler, Mr. Marcus Madler, Mr. Brian Lodes, Ms. Lisa Wood, Mr. Skip Bailey, Ms. SuAnn Witt.

Student Council

Student Council representatives from Papillion La Vista High School were excused from attending this evening's meeting due to inclement weather. Their report will be rescheduled for an upcoming meeting.

Superintendent's Report

Dr. Rikli provided a report of highlights and activities. Dr. Rikli offered thanks to district veterans and first responders in recognition of the 25th anniversary of September 11, and noted the tribute programs held at Papillion La Vista South and other district schools. Dr. Rikli reported on Homecoming activities, including the Titans' win over Lincoln Northeast, and looked ahead to Monarch Homecoming following the Monarchs' win at Grand Island. Dr. Rikli reported the district has launched its first Liaison Lunch series, continued one-on-one succession planning visits with building administrative teams, and is kicking off Student, Teacher, and Classified Staff Advisory groups this week.

Board Comments

Ms. Butler attended the PLCS Foundation Board Meeting.

Mr. Madler attended the Community Closet event on August 29, and the NASB Area Membership Meeting.

Mr. Bailey attended the NASB Area Membership Meeting and a MABE meeting.

Ms. Wood watched the Titan/Monarch football game from the comfort of her home and commented on the Media Academy's coverage of the game.

Mr. Lodes attended various cross country meets.

Committee Reports

- Building & Grounds & Finance: Mr. Madler reported the committee had met. Agenda items included the 2026-2027 budget, as reviewed by Mr. Richards during the Budget Hearing, and continued conversations regarding the potential middle school land purchase.
- HR & Student Services Committee: Ms. Wood reported had met. Agenda items included student enrollment priorities, the impact of in-district transfers and open enrollment on enrollment across the district; an update on the Voluntary Separation program; and personnel updates, including the upcoming retirement of Mr. Brett Richards.
- Curriculum and Instruction Committee: Mr. Bailey reported the committee had met. Agenda items included Tier 3 special education services and associated costs; growth in special education enrollment; district goals, and planned use of Comprehensive Literacy State Development grant carryover funds.

Action Items

A motion was made by Mr. Bailey and seconded by Mr. Madler to approve the Action by Consent items as listed. There were no comments from the Board or audience. Roll call vote was taken. Ayes: Madler, Lodes, Wood, Bailey, Witt, Butler. Nays: None. The motion carried.

A motion was made by Mr. Madler and seconded by Ms. Butler to acknowledge the review of Policy Series 8000, Board Organization and Operation. There was no further discussion. Roll call vote was taken. Ayes: Lodes, Wood, Bailey, Witt, Butler, Madler. Nays: None. The motion carried.

Discussion/Information Items

Dr. Tammy Voisin, on behalf of Dr. Seery, presented the district's 2026-2027 goals. The first goal, an achievement goal, targets a 7% or greater improvement in K-12 English Language Arts achievement by the end of the 2026-2027 school year. This is measured through MAP Reading Growth (grades K-3), NSCAS state assessment results (grades 3-8), and ACT results (grade 11). The second goal, a systems goal, focuses on improving the efficiency of building-level Multi-Tiered System of Supports (MTSS) teams and ensuring guaranteed intervention time is built into each building's schedule. This goal is supported through the district's contract with Dr. Judy Elliott's team using Comprehensive Literacy State Development grant funds. The Board discussed the goals and asked clarifying questions regarding timing of results and how individual buildings will set their improvement targets.

Dr. Rikli shared his 2026-27 performance goals with the Board. The Papillion La Vista Schools Board of Education, working in collaboration with the Superintendent, developed several goals for the 2026-27 school year. These draft goals will serve as the foundation for Dr. Rikli's annual Superintendent evaluation by the Board of Education during the 2026-27 school year. The Board will be presented with a final summary of his progress for the 2026-27 school year. The five proposed goals are: 1. Implement Board-adopted District Strategic Plan Action Steps, 2. Implement enhanced communication and engagement strategies for District staff, students, and residents, 3. Implement updated Curriculum, Instruction, Assessment and Technology priorities, 4. Expand District Staff Recruitment, Retention, and Succession Planning Strategies, 5. Implement operational, facility, and building safety projects. A copy of the Superintendent's three-year contract is available for patron review on the district website in accordance with Nebraska's Superintendent Contract Transparency Act.

Dr. Bell presented information regarding Policy 4143, the Temporary Early Retirement Incentive policy. A total of 81 staff members are eligible for the incentive this year. The administration proposed the Board approve up to 15 applications for the 2026-2027 school year, consistent with recent history. Dr. Bell also proposed a language change to Policy 4143 to reference the "current school year" rather than a specific year. This policy applies only to certificated teachers and does not apply to administrators.

Communication

Public testifiers who addressed the Board: Lori Moss.

Board President Lodes reviewed the future board calendar.

Board President Witt adjourned the meeting at 6:50pm.

Skip Bailey, Secretary

Papillion La Vista Community School District

Board of Education

Subject: Superintendent's Performance Goals Update, 2026-27

Meeting Date: September 28, 2026

Prior Meeting Discussion Date: September 14, 2026

Department: Administration

Action Desired: Approval ☒ Discussion ☐ Information Only ☐

Background:

The Papillion La Vista Schools Board of Education, working in collaboration with the Superintendent, developed several goals for the 2026-27 school year. The attached summary outlines each of the goals.

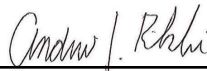
Five new goals were proposed for the Superintendent to implement during the 2026-27 school year. These goals serve as the foundation for Dr. Rikli's annual Superintendent evaluation by the Board of Education during the 2026-27 school year. Dr. Rikli typically provides the Board a mid-year update on his progress in November or December. The Board will be presented with a final summary of his progress at the conclusion of the 2026-27 school year in May.

1. Implement Board-adopted District Strategic Plan Action Steps
2. Implement enhanced communication and engagement strategies for District staff, students, and residents
3. Implement updated Curriculum, Instruction, Assessment and Technology priorities
4. Expand District Staff Recruitment, Retention, and Succession Planning Strategies
5. Implement operational, facility, and building safety projects

Recommendation: Motion to approve the Superintendent's 2026-27 Performance Goals as presented.

Responsible Person: Dr. Andy Rikli

Superintendent's Approval _____



Signature

RETURN TO AGENDA

Papillion La Vista Community Schools
Superintendent Goals, 2026-27
September 14, 2026
DRAFT

These draft goals have been approved by the PLCS Board of Education. The goals are based on feedback from the 2025-26 BOE Superintendent Evaluation, the 2025-26 Superintendent Survey, 2025-26 Staff Survey, and the adopted District Strategic Planning Goals.

Superintendent Goals, 2026-27

1. *Implement Board-adopted District Strategic Plan*

Action Steps

- Continue Action Planning Team and Implementation Team processes with the adoption of the five-year plan and the six goal areas
- Provide periodic Strategic Plan updates to the Board and the Community Advisory group as needed
- Utilize Superintendent's Student Advisory Committee increase involvement of student body in the Strategic Plan goal areas
- Develop community engagement and communication strategies to involve District stakeholders in the implementation process
- Deploy Districtwide Pulse Surveys to measure the impact of the Strategic Planning process
- Identify strategies to more closely align branding and the annual District Theme of "The PLCS Mixtape" with the five-year Strategic Plan
- Implement recommendations from the District's Accreditation and Rule 10 visits into the plan

2. *Implement enhanced communication and engagement strategies for District staff, students, and residents*

Action Steps

- Implement changes to District Pulse Surveys including a new annual instrument to broadly measure growth and evaluate district effectiveness with both staff and parents.
- Review the recommendations from the external District Communication Audit and implement any necessary changes
- Deploy updated tri-annual District Reports to all PLCS stakeholders throughout the school year
- Review and communicate data from recent District surveys including the Welcome Back survey and District Pulse surveys
- Evaluate the effectiveness of recent changes to districtwide celebrations including the Welcome Back event at The La Vista Astro and the Employee Retirement/Years of Service event at Beardmore Event Center
- Emphasize Superintendent's visibility at District and community events and through regular communication updates including the Rikli Recap
- Continue Bond Communication Plan including the Bond Squad series and signage at work sites
- Review annual Superintendent Evaluation survey data with the admin team and Board of Education
- Review the structure of all internal and external District advisory committees including a new two-year eligibility standard for Certified and Classified Staff to assure new perspectives and membership.
- Continue community outreach efforts including the District's Community Empowerment initiative
- Continue Season Three of District podcast "Mindshift" with an emphasis on issues relating to staff, parents, and taxpayers
- Evaluate the effectiveness of the updates to the PLCS Pick Me Up and staff recognition programs including Moments That Matter

- Continue active involvement by the Superintendent in the legislative process including participation in GNSA, participation in the Commissioner's Superintendent Advisory, and meetings with Governor Pillen

3. *Implement updated Curriculum, Instruction, Assessment, and Technology priorities*

Action Steps

- Implement District Strategic Plan including the deployment of the six Implementation Teams and ongoing communication to all stakeholders
- Monitor student achievement data and make necessary steps to support lower performing schools and student subgroups identified through State and District accountability measures
- Continue implementation of K-12 districtwide English Language Arts curriculum adoption
- Begin pilot process for K-12 districtwide Mathematics curriculum adoption
- Collaborate with local law enforcement agencies to enhance police presence and visibility on school campuses with the elimination of DARE
- Monitor implementation of updated Skills for Success program including new implementation at high school level
- Onboard new Director of Secondary Education and Curriculum Facilitators positions
- Collaborate with the PLCS Foundation on the rollout of a new Teacher Grant program more closely aligned with the District's Strategic Plan
- Adopt plans for year three of state-level CLSD (Comprehensive Literacy State Development) grant to support K-12 literacy efforts
- Evaluate effectiveness of Learning Community 2.0 grants including the use of floater subs and attendance specialists
- Monitor special education costs particularly in special education substitute teachers and out of district Level 3 placements
- Implement plans for IDEAL School program guidelines and admission criteria
- Continue monitoring District student behavior support programs including the Strive 360 program and registered behavior techs
- Adopt recommendations from the Districtwide HAL (High Ability Learner) and Early Childhood program reviews

4. *Expand District Staff Recruitment, Retention, and Succession Planning strategies*

Action Steps

- Develop enhanced strategies in difficult to fill positions such as paraeducators, food service, and specialized teaching positions
- Evaluate effectiveness of staffing at all levels with an emphasis on class sizes and para supports
- Monitor operations at new Lincoln View Elementary and provide support as needed
- Onboard new SRO Sergeant/SRO Supervisor position and re-organize DIMT team as needed
- Onboard and support new Principal positions including the Principals at Hickory Hill, Prairie Queen, Trumble Park, and Lincoln View
- Onboard and support new administrative positions including PLSHS Asst AD Kyle Moore and GSH Asst Principal Rachel Stephens
- Hire and onboard new HR Office Manager position and cross-train positions as necessary to enhance redundancy
- Evaluate effectiveness of the compensation model for Student Teachers and the staff retention/recruitment stipends
- Expand pathways and partnerships such as Teacher Ladder and the Education Academy to grow our own teachers and paraeducators
- Re-launch the Retired Teacher/Retired Admin Advisory group
- Review employee recruitment and retention strategies to enhance greater staff diversity
- Continue comprehensive leadership succession planning priorities including the PLCS Leadership Cohort and participation in the Midstates Superintendent Academy for identified future leaders

- Review statewide salary study of district level and building level administrators to determine appropriateness of staff compensation
- Expand implementation of Frontline Pay Flex system to allow employees increased flexibility with pay periods
- Continue implementation of twice a year Para Conference to train, develop, and support districtwide paraeducators

5. *Implement operational, facility, and building safety projects*

Action Steps

- Monitor annual budget cycle to emphasize re-building the District's cash reserve
- Leverage Depreciation Fund to finance future purchases such as technology, band instruments/uniforms, athletic fields, and other large capital purchases
- Continue the prioritization of bond projects and construction timelines with the Board of Education including renovations at Walnut, Rumsey, Portal, Patriot, LVMS, PMS, and Print Shop
- Develop onboarding and succession plans for new Asst Supt, Director of Business, and other business office support positions
- Explore possible enrollment boundary updates for elementary schools including areas around Rumsey Station, Bell, and Ashbury
- Collaborate with ESU, HR Team, and Tech Team to begin the transition from Tyler to E-Finance Plus ERP system
- Finalize plans to complete land purchase for possible fourth middle school
- Collaborate with the PLCS Foundation on the proposed Community Engagement Center to include possible purchase of current Foundation headquarters building
- Collaborate with RSP Associates to develop recommendations to establish long-term plan to balance student enrollment at both high schools
- Monitor the effectiveness of the current transportation provider including the possibility of new pay-to-ride options for families
- Continue to monitor the effectiveness of the new SRO supervisor position
- Implement recommendations of District Radio Committee with an emphasis on standardized radio deployments and appropriate use standards
- Collaborate with law enforcement and District leadership on DIMT safety team priorities including regular communication with new SRO Supervisor Brian Svajgl
- Implement updated school safety measures including controlled access entryways, new fencing, security film, enhanced communications system, and door monitoring software.
- Update District crisis, safety, and threat assessment protocols and training for staff
- Continue collaboration with area law enforcement agencies including threat assessment and tabletop exercises, and implementation of new LeoSight camera access system
- Develop a plan to support staff and students with mental health needs including expanded EAP visits for staff, Safe to Help Hotline, and embedded mental health therapists in our high schools
- Develop long-term facility needs plan for all Districts facilities in the next 5-10 years

DRAFT

Subject: Voluntary Separation Application

Meeting Date: September 28, 2026

Prior Meeting Discussion Date: September 8, 2026 HR/SS Subcommittee; September 14, 2026 Board Meeting

Department: Human Resources

Action Desired: Approval ☒ Discussion ☐ Information Only ☐

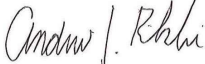
Background:

Policy 4143 Temporary Early Retirement Incentive Policy is reviewed annually. Dates are updated in procedure and it's suggested to change the year to "current" in the first paragraph of policy. There are no other recommended changes.

This year 81 staff members are eligible this year.

Recommendation: Motion to approve annual updates to policy 4143 Temporary Early Retirement Incentive Policy.

Responsible Person: Dr. Kati Settles

Superintendent's Approval 
Signature

RETURN TO AGENDA

Series Name: 4000 – Personnel

Topic: 4100 – Certificated Employees

Policy: 4143 – Temporary Early Retirement Incentive Policy

The Board may adopt a Temporary Early Retirement Incentive Program ("TERIP") to encourage eligible certificated employees who are considering an early-leaving decision to accelerate their retirement plans effective at the end of the current school year. Objectives include, but are not limited to, the following:

1. To offer financial incentives that will assist long-term employees considering early retirement or early leaving decisions to complete such decisions.
2. To reduce costs to Papillion La Vista Community Schools ("School District") by replacing employees with lesser salaried employees or by eliminating positions.
3. To buy-out the tenure rights (i.e., continuing contract rights) of certificated staff, and in effect, make payments to secure the release of unexpired contracts of employment in exchange for permanent certificated employees giving up their constitutional and contractual rights to tenure and relinquishing such tenure rights.
4. To provide a better balance of staff experience.

Procedure 4143 - Temporary Early Retirement Incentive Program

A. QUALIFICATIONS:

1. **Permanent Certificated Employee:** To be a participant a person must be employed by the School District, as of date of acceptance of the person's application, in a position requiring that the employee have a certificate issued by the Nebraska Department of Education. Employees on an approved leave of absence and who meet all other criteria will be eligible, however, the time on leave will not be considered creditable service unless required by law (e.g., military leave). Employees in administrative positions are not eligible.

2. **Full-Time Equivalency:** To be a participant a person must be employed at least half-time (0.5 F.T.E.) with the School District in a position requiring that the employee have a certificate issued by the Nebraska Department of Education.

3. **Minimum and Maximum Age and Creditable Service:** To be a participant a person must be at least fifty-five (55) years of age and have completed at least fifteen (15) years of credited service to the School District. The minimum and maximum age and years of service are to be determined as of August 31, 2027. A participant may not be a person who would have been ineligible under the terms of the former Policy 4142.

Credited service shall include the employee's final year of service. Years of service with the School District need not be consecutive. Military service, or other leave required to be granted according to law, shall be included as credited years of service. Part-time employment of less than 1.0 F.T.E will be prorated when determining years of credited service with the School District.

4. **Terminated Employee's Ineligibility:** An employee who has received written notice of possible cancellation, termination or non-renewal for reasons other than reduction in force shall not be eligible and may not participate in this program, unless after a hearing before the Board of Education it is determined that the employee's contract should not be cancelled, non-renewed or terminated. An employee who has received written notice of possible termination for reason of a reduction in force shall be eligible and may participate in this program if, but only if, said employee expressly waives all rights to which he or she may be entitled under the reduction in force law including, without limitation, substantive and procedural rights, staff development assistance and retirement incentive plan benefits, and recall rights.

B. B. ENROLLMENT REQUIREMENTS:

1. **Resignation:** Employee participants in the program shall resign their employment and teaching positions with the School District effective at the close of the 2026-2027 school year, in consideration for the benefits outlined in paragraph “D” below. The certificated employee participating in this program may be re-employed by the School District. The certificated employee may be employed for other non-certificated employee duties with compensation determined by the established pay rates for persons performing that duty. If re-employed in a certificated position at 0.5 F.T.E or greater, the employee’s educational experience (degree/hours) may be used for salary schedule placement, however, the employee’s years of experience shall not include any years of experience that occurred prior to approval of a Temporary Early Retirement Agreement or a Voluntary Separation Agreement with Papillion La Vista Community Schools. This provision shall not apply to substitute teaching or consulting for the School District on a per diem or hourly basis. The employee will not be eligible for a subsequent early retirement incentive program.

2. **Application and Agreement:** Each eligible employee who wishes to participate in the TERIP must properly complete, execute, and submit an Application and Agreement Form to the Assistant Superintendent of Human Resources on or before December 1, 2026. Failure to submit the application and agreement within the time frame specified shall result in the rejection of such application or agreement.

The Assistant Superintendent of Human Resources shall review the employee’s record to determine eligibility. If eligible, the Board of Education shall approve the Application and Agreement, except as may be otherwise provided herein, at such time as deemed appropriate.

3. **Acceptance or Rejection of Applications:** The Board of Education of the School District, in its sole and absolute discretion, reserves the right to accept or reject any or all applications based on financial exigencies, availability of funds, budget, expenses, revenue, and other school finance issues. The Board of Education may grant preferences if numerous applications are filed based on: (1) length of service with the School District, (2) salary levels of the applicants (3) programs to be offered, (4) areas of certification and endorsement, (5) state and federal regulations which may mandate certain employment practices, (6) special qualifications which may require specific training and/or experience, (7) contributions to activity programs, (8) qualifications based on past performance and competence as determined by the Assistant Superintendent of Human Resources through employee evaluation procedures and review of any prior disciplinary action of incidents, and (9) the organizational and educational impact created by multiple part time certificated employees. The Board will approve up to fifteen (15) applications for the 2026-27 school year.

C. BENEFITS:

1. **Severance Benefit:** A qualified certificated employee who has requested and been accepted for participation in the TERIP shall receive a severance benefit equal to Thirty-five Thousand Dollars (\$35,000.00).

2. **Payment of Severance Benefit:** The severance benefit shall be payable in the form of a non-elective contribution to a 403(b) custodial account selected by the District. The severance benefit payment shall be paid on or about September 15, 2027.

The non-elective contribution described herein will not exceed any Internal Revenue Code or other limit imposed by law at the time the contribution is made. If the School District determines that a contribution, together with any other contributions on behalf of the Certificated Employee, would cause

the Certificated Employee to exceed the maximum allowed by law, the excess shall be paid to the Certificated Employee in cash, less required withholding.

3. **Source of Funds:** The School District shall pay the entire cost of the plan.

4. **Administration:** This Plan shall be administered by the Board of Education by and through the administration of the school district.

Policy and Procedure Revision History: (Adopted 08/14/2017) (Revised 6/10/2019) (Revised 10/12/2020) (Revised 10/7/2025) (Revised 9/28/26)

**PAPILLION LA VISTA COMMUNITY SCHOOLS
TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM
APPLICATION AND AGREEMENT**

NOTE: THIS APPLICATION AND AGREEMENT MUST BE SUBMITTED TO THE ASSISTANT SUPERINTENDENT OF HUMAN RESOURCES ON OR BEFORE DECEMBER 01, 2026.

This Temporary Early Retirement Incentive Program ("TERIP") Application and Agreement is offered and made by Sarpy County School District 0027, a/k/a Papillion La Vista Community Schools ("School District"), and

_____ ("Certificated Employee Name")

_____ (Address)

_____ Nebraska _____ (Zip Code)

_____ (Phone)

WHEREAS, the School District has established a TERIP to be offered during the 2026-2027 school year only, for the purpose of encouraging eligible certificated employees who are considering an early leave decision to accelerate their retirement plans: and,

WHEREAS, the Certificated Employee is desirous of voluntarily participating in the TERIP and voluntarily resigning from employment; and,

WHEREAS, the Certificated Employee affirms as a condition of this Application that the Certificated Employee is eligible for the TERIP and specifically meets each of the following conditions for eligibility:

1. the Certificated Employee is employed by the School District, as of date of acceptance of the application, in a half-time (0.5 F.T.E. or more) position requiring that the employee have a certificate issued by the Nebraska Department of Education and not in an administrative position;
2. the Certificated Employee is at least fifty-five (55) years of age as of August 31, 2027 and has completed at least fifteen (15) years of credited service to School District as of August 31, 2027;
3. the Certificated Employee is less than sixty-six (66) years of age as of August 31, 2027; and
4. the Certificated Employee has not received written notice of possible cancellation, termination, or non-renewal for reasons other than reduction in force.

WHEREAS, the Certificated Employee acknowledges that:

1. forty-five (45) or more days prior to the Certificated Employee's execution of this Application and Agreement, the Certificated Employee received the TERIP Policy and Application Form and a Memorandum from the Assistant Superintendent of Human Resources, which provided the Certificated Employee with information as to the class, unit, or group of individuals covered by the TERIP program, eligibility factors for such program, time limits applicable to such program; the job titles and ages of all individuals eligible or selected for the program, and the ages of all individuals in the same job classification or organizational unit who are not eligible or selected for the program;

2. the Certificated Employee has been advised in writing to consult with an attorney prior to executing this Application and Agreement;
3. the Certificated Employee has had 45 or more days to consider participation in the TERIP;
4. the Certificated Employee understands that the Certificated Employee has the right, for a period of at least seven days following the execution of the TERIP Application and Agreement, to revoke the Agreement, and that the TERIP Application and Agreement does not become effective or enforceable until the revocation period has expired; and
5. the Certificated Employee's participation in the TERIP is knowing and voluntary and the Certificated Employee was not coerced in any manner to participate in the TERIP.

NOW, THEREFORE, in consideration of the mutual covenants, conditions, and stipulations set forth in this Application and Agreement, the Certificated Employee and the School District hereby agree as follows:

1. CERTIFICATED EMPLOYEE'S RESIGNATION: The Certificated Employee, by signing this Application and Agreement, hereby voluntarily, unconditionally, and irrevocably resigns from the Certificated Employee's employment with the School District effective at the end of the 2026-2027 school year. The Certificated Employee waives any and all notice of action by the Board of Education to accept the resignation and to terminate the Certificated Employee's continuing contract and employment with the School District. The Certificated Employee waives any and all rights the Certificated Employee may have under Neb. Rev. Stat. Section 79-824 to 79-839 (the teacher tenure law), or other laws as they now exist or as they may be amended in the future relating to continued employment. The Certificated Employee authorizes the School District to advertise for, and contract with, a replacement certificated employee, if deemed appropriate, for the 2026-2027 school year. The Certificated Employee authorizes the School District to approve and accept this Application and Agreement immediately upon its submission.

The School District, by approving and signing this Application and Agreement, hereby unconditionally and irrevocably accepts the Certificated Employee's resignation, ending all employment relations between the School District and the Certificated Employee effective at the end of the 2026-2027 school year.

2. EARLY RETIREMENT BENEFITS: In consideration of the Certificated Employee's resignation, and of other covenants and conditions set forth in this Application and Agreement, the Certificated Employee shall receive the following benefits and payments:

- (a) **Severance Benefit:** Certificated Employee shall be paid the sum of Thirty-five Thousand Dollars (\$35,000.00).
- (b) **Payment of Severance Benefit:** The severance benefit shall be payable in the form of a non-elective contribution to a 403(b) annuity as established by the School District. The severance benefit payment shall be paid on or about September 15, 2027.

3. WAIVER AND RELEASE OF CLAIMS: By entering into this Agreement the Certificated Employee hereby releases, waives, acquits, and forever discharges the School District, all past, present, and future members of the Board of Education of such School District in their official and individual capacities, the Administrators, and all other officers, agents, and employees of the School District, in their official and individual capacities, from any and all claims, however characterized, whether for damages, costs, expenses, compensation, penalties, wages, benefits, reinstatement, attorneys' fees, or attorneys' fees under 42 U.S.C. '1988, or the like, with respect to, arising out of, or in relation to

the Certificated Employee's employment with the School District, including, but not limited to, claims or rights:

1. under the Age Discrimination in Employment Act (ADEA), the Older Workers Benefit Protection Act (OWBPA) (29 U.S.C. '621 et seq.), and the Nebraska Age Discrimination in Employment Act (Neb. Rev. Stat. '48-1001 et seq.);
2. under the Employee Retirement Income Security Act of 1974 (ERISA) (29 U.S.C. '1001 et seq.)
3. under Title VI (42 U.S.C. § 2000d et seq.; 34 CFR §100 et seq.), Title VII (42 U.S.C. §2000e, et seq.) and Title IX of the Civil Rights Act of 1964 (20 U.S.C §1681; 34 CFR 106.1 et seq.);
4. under the Civil Rights Act of 1866 and 1871 (42 U.S.C. '1981, through and including 42 U.S.C. '1988);
5. under the Americans with Disabilities Act (42 U.S.C. §12101 et seq.; 28 CFR §35.101 et seq.), Section 504 of the Rehabilitation Act (29 U.S.C. §791, et seq.; 34 CFR §104, et seq.), and the Family Medical Leave Act of 1993 (29 U.S.C. '2601 et seq.);
6. under the Nebraska Fair Employment Practices Act (Neb. Rev. Stat. §48-1101 et seq.); the Nebraska Equal Opportunity in Education Act (Neb. Rev. Stat. §79-2,116 et seq.), the Industrial Relations Act, including unfair labor practices claims under that Act (Neb. Rev. Stat. §48-801 et seq.), and civil rights claims under Neb. Rev. Stat. § 20-148 and other state and local laws;
7. under the Wage Payment and Collection Act (Neb. Rev. Stat. §48-1228 et seq.), including claims or rights to be paid for any unused leave, but excluding rights to salary earned and unpaid for the final year of employment;
8. of or relating to discrimination on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status, free speech, and unlawful retaliation, before the state or federal EEOC or NEOC, or any other agency or department or state or federal courts under any state or federal constitution, law, rule, or regulation;
9. for breach of contract or tort, including but not limited to negligence, libel, slander, and breach of confidentiality or privacy;
10. of whatsoever nature arising under any other state, federal, or local constitution, statute, regulation, or ordinance arising out of the Certificated Employee's employment with the School District, this Application and Agreement, the TERIP, or the Certificated Employee's resignation from such employment.

This waiver and release is given in exchange for good and valuable consideration (the TERIP severance benefit) beyond that to which the Certificated Employee is otherwise entitled pursuant to law or agreement. Notwithstanding any of the foregoing, nothing in this Agreement prevents the Certificated Employee from filing a claim with or participating in investigations initiated by any government agency charged with enforcement of any law. As stated above, the Certificated Employee has waived the right to recover monetary damages or other individual relief in connection with any such charge, claim or investigation.

4. LEGAL NOTICES

- (a) Consult Attorney. The Certificated Employee is advised to consult with an attorney before entering into the TERIP by signing this Application and Agreement.
- (b) Time to Consider. The Certificated Employee is given a period of at least 45 days within which to consider the TERIP policy and the Application and Agreement. The Certificated Employee acknowledges that the Certificated Employee has had sufficient time to consider the waiver and release of claims and all other matters contained in this Application and Agreement.

In the event the Certificated Employee signs this Application and Agreement prior to the 45 day time period, the Certificated Employee hereby states and affirms that: (1) the Certificated Employee's decision to accept such shortening of time is knowing and voluntary; (2) the Certificated Employee's decision to accept such shortening of time was not induced by the School District through fraud or misrepresentation, and (3) the Certificated Employee's decision to accept such shortening of time was not induced by the School District through a threat to withdraw or alter the offer prior to the expiration of the 45 day time period, or by providing different terms to employees who sign the release prior to the expiration of such time period.

- (c) Right to Revoke. The Certificated Employee has the right, for a period of seven (7) days following the execution of this Application and Agreement, to revoke this Application and Agreement. This Application and Agreement shall not become effective or enforceable until the revocation period has expired.

Certificated Employee

Date

Acceptance

The above Temporary Early Retirement Incentive Program Application and Agreement is hereby accepted and approved by Sarpy County School District 0027; a/k/a Papillion La Vista Community Schools.

DATED this 7th day of December 2026.

**SARPY COUNTY SCHOOL DISTRICT 0027,
A/K/A PAPILLION LA VISTA COMMUNITY
SCHOOLS**

BY:

President or Other Duly Authorized School Official

**ACKNOWLEDGMENT OF RECEIPT
OF PAPILLION LA VISTA COMMUNITY SCHOOLS
TEMPORARY EARLY RETIREMENT INCENTIVE POLICY
APPLICATION AND AGREEMENT**

The undersigned hereby acknowledges receipt of a copy of the Memo entitled **NOTICE OF PROGRAM AND ADEA INFORMATION**, along with the listing of numbers of ages of eligible and non-eligible employees and the Temporary Early Retirement Incentive Policy (TERIP) and the TERIP Application and Agreement this ____ day of _____, 2026.

Certificated Employee

**PAPILLION LA VISTA COMMUNITY SCHOOLS
Temporary Early Retirement Incentive Program**

NOTICE OF PROGRAM AND ADEA INFORMATION

To: All Eligible Certificated Employees

From: Assistant Superintendent of Human Resources
Papillion La Vista Community Schools

Date: October, 2026

Re: Important information concerning the Temporary Early Retirement Program

(A) **Eligibility Requirements:** The eligibility requirements for participation in the program are set forth in the policy and application form. Copies of the policy and application form are attached to this memo.

(B) **Enrollment Requirements:** All persons who are eligible and wish to apply for participation in the Papillion La Vista Community Schools Early Retirement Program must sign the agreement and return it to the Human Resources Office within forty-five (45) days after application forms for participation in the Plan are made available to eligible employees and within the deadline specified in the TERIP Policy. Once the signed application is returned to the Human Resources Office, the employee has seven (7) days to revoke the waiver agreement. All persons are advised to consult with an attorney before entering into the TERIP or signing the Application and Agreement.

(C) **ADEA Age Information:** The ADEA requires that information be provided on the ages of those eligible and of those not eligible, by position. Attached is a listing of the ages and job title ("certificated employee") of the employees who are or may be eligible to participate in this early retirement program, and who are not eligible to participate in the Temporary Early Retirement Program.

Number of certificated employees of each age (as of 8-31-27) who meet and do not meet eligibility requirements for the Papillion La Vista Community Schools Temporary Early Retirement Program. Eligibility based on age greater than 54 and less than 66 and years district equal to or greater than 15 years. **Note - Years in district figured as of 9-17-2026**

Job Title	Age as of 8-31-2027	Sum of Number Eligible	Sum of Number Not Eligible	Sum of Total
Certified/Licensed Specialist Employees	22	0	2	2
	23	0	15	15
	24	0	21	21
	25	0	13	13
	26	0	24	24
	27	0	31	31
	28	0	29	29
	29	0	23	23
	30	0	30	30
	31	0	23	23
	32	0	25	25
	33	0	25	25
	34	0	20	20
	35	0	22	22
	36	0	30	30
	37	0	28	28
	38	0	28	28
	39	0	45	45
	40	0	23	23
	41	0	36	36
	42	0	26	26
	43	0	31	31
	44	0	30	30
	45	0	36	36
	46	0	43	43
	47	0	39	39
	48	0	35	35
	49	0	27	27
	50	0	30	30
	51	0	20	20
	52	0	22	22
	53	0	23	23
	54	0	22	22
	55	13	6	19
	56	14	7	21
	57	12	4	16
	58	7	4	11
	59	8	1	9
	60	6	2	8
	61	8	5	13
	62	7	0	7
	63	2	1	3
	64	4	1	5
	65	0	1	1
	67	0	2	2
	69	0	2	2
	Grand Total	81	913	994

Subject: Adoption of 2026-27 Budget of Funds

Meeting Date: September 28, 2026

Prior Meeting Discussion Date: *Hearing:* September 14, 2026

Department: Business Services

Action Desired: Approval ☒ Discussion ☐ Information Only ☐

Background:

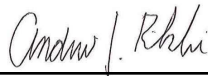
As required, the Board must formally adopt the school district budget for all funds for 2026-27. The public hearing was held September 14, 2026 at 6:00 PM. Copies of the budget hearing were available at the meeting. Actions recommended are as follows:

1. Approval of the General Fund budget in the amount of \$177,431,296.
2. Approval of the Depreciation Fund budget in the amount of \$2,462,668.
3. Approval of the Special Building Fund budget in the amount of \$32,824,932.
4. Approval of the Bond Fund budget for in the amount of \$21,350,000.
5. Approval of the School Nutrition Fund budget in the amount of \$8,900,000.
6. Approval of the Cooperative Fund budget in the amount of \$190,202.
7. Approval of the Student Fee Fund budget in the amount of \$1,551,298.
8. Approval of the Activity Fund budget in the amount of \$3,950,000.

Recommendation: Motion to approve the adoption of the Papillion La Vista Community School's budget for 2026-27 as presented on the attached Budget Resolution and State Budget Forms.

Responsible Person: Brett Richards

Superintendent's Approval _____



Signature

RETURN TO AGENDA

**2026-27 SCHOOL DISTRICT BUDGET RESOLUTION
FOR
SARPY COUNTY SCHOOL DISTRICT #77-0027**

WHEREAS, public notice was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Budget Requests for the 2026-27 school fiscal year for all Funds of Sarpy County School District #77-0027; and,

WHEREAS, such Special Public Hearing was held before the Board of Education of Sarpy County School District 77-0027 at the time, date, and place announced in the notice published in a newspaper of general circulation as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the Board, after having reviewed the District's Budget for each said fund, and after public consideration of the matter, has determined that the Final Budgets as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2026-27 school fiscal year.

NOW BE IT THEREFORE RESOLVED FOR THE SCHOOL YEAR 2026-27:

- (1) The Budget for the General Fund should be, and hereby is set at \$177,431,296;
- (2) The Budget for the Depreciation Fund should be, and hereby is set at \$2,462,668;
- (3) The Budget for the Special Building Fund should be, and hereby is set at \$32,824,932;
- (4) The Budget for the Bond Fund should be, and hereby is set at \$21,350,000;
- (5) The Budget for the School Nutrition Fund should be, and hereby is set at \$8,900,000;
- (6) The Budget for the Cooperative Fund should be, and hereby is set at \$190,202;
- (7). The Budget for the Student Fee Fund should be, and hereby is set at \$1,551,298;
- (8) The Budget for the Activity Fund should be, and hereby is set at \$3,950,000.

It is so moved by _____ and seconded by _____ this 28th day of September, 2026.

Roll Call vote:

SuAnn Witt	YES	NO	Absent
Elizabeth Butler	YES	NO	Absent
Marcus Madler	YES	NO	Absent
Skip Bailey	YES	NO	Absent
Lisa Wood	YES	NO	Absent
Brian Lodes	YES	NO	Absent

The undersigned herewith certifies, as President of the Board of Education Sarpy County School District #77-0027, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, President

2026-2027

STATE OF NEBRASKA

SCHOOL DISTRICT BUDGET FORM

County-District #: 77-0027-00 Class #: III

Papillion La Vista Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Sarpy County

This budget is for the Period SEPTEMBER 1, 2026 through AUGUST 31, 2027

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:		Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		\$ -	\$ 96,803,019.00	\$ 96,803,019.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]		\$ 19,338,842.00		\$ 19,338,842.00
Special Building Fund		\$ -	\$ 1,111,111.00	\$ 1,111,111.00
Qualified Capital Purpose Undertaking Fund		\$ -	\$ -	\$ -
Total All Funds		\$ 19,338,842.00	\$ 97,914,130.00	\$ 117,252,972.00

Outstanding Bonded Indebtedness as of September 1, 2026 (Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)		Total Certified Valuation (All Counties) (Certification of Valuation(s) from County Assessor MUST be attached)
Principal	\$ 145,565,000.30	\$ 10,867,114,978
Interest	\$ 43,605,605.80	
Total Outstanding Bonded Indebtedness	\$ 189,170,606.10	

County Clerk's Use Only

Report of Joint Public Agency & Interlocal Agreements	
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 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.	
Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2025-2026 school fiscal year? ☐ YES ☐ NO	

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.govQuestions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2026

Submit budget to:

1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education - Upload to NDE Portal only

2026-2027 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	25,684,418.00	93,417,842.00	95,834,990.00	189,252,832.00	27,972,399.00	149,458,897.00	177,431,296.00	11,821,536.00	189,252,832.00
Depreciation	1,262,668.00	2,462,668.00		2,462,668.00			2,462,668.00		2,462,668.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-	-	-
Activities	905,954.00	4,855,954.00		4,855,954.00			3,950,000.00	905,954.00	4,855,954.00
School Nutrition	11,215,941.00	15,715,941.00		15,715,941.00			8,900,000.00	6,815,941.00	15,715,941.00
Bond	21,027,643.00	22,497,893.00	19,145,454.00	41,643,347.00			21,350,000.00	20,293,347.00	41,643,347.00
Special Building	20,234,932.00	31,724,932.00	1,100,000.00	32,824,932.00			32,824,932.00		32,824,932.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	190,202.00		190,202.00			190,202.00	-	190,202.00
Student Fee	56,298.00	1,551,298.00		1,551,298.00			1,551,298.00	-	1,551,298.00
				-					-
TOTAL ALL FUNDS	80,387,854.00	172,416,730.00	116,080,444.00	288,497,174.00	27,972,399.00	149,458,897.00	248,660,396.00	39,836,778.00	288,497,174.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	95,834,990.00	19,145,454.00	1,100,000.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	968,029.00	193,388.00	11,111.00	-
	96,803,019.00	19,338,842.00	1,111,111.00	-

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	25,556,930.00	\$	8,200,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2026

2,300,000.00	527,643.00	34,932.00	-
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2025-2026 ACTUAL/ESTIMATED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	25,784,507.00	112,642,418.00	69,990,000.00	182,632,418.00	27,200,000.00	129,748,000.00	156,948,000.00	25,684,418.00
Depreciation	1,531,668.00	2,531,668.00		2,531,668.00			1,269,000.00	1,262,668.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	905,954.00	3,655,954.00		3,655,954.00			2,750,000.00	905,954.00
School Nutrition	11,310,941.00	19,915,941.00		19,915,941.00			8,700,000.00	11,215,941.00
Bond	23,653,337.00	25,153,597.00	16,650,505.00	41,804,102.00			20,776,459.00	21,027,643.00
Special Building	57,634,932.00	58,734,932.00	1,500,000.00	60,234,932.00			40,000,000.00	20,234,932.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	87,312.00		87,312.00			87,312.00	-
Student Fee	56,298.00	1,256,298.00		1,256,298.00			1,200,000.00	56,298.00
				-				-
TOTAL ALL FUNDS	120,877,637.00	223,978,120.00	88,140,505.00	312,118,625.00	27,200,000.00	129,748,000.00	231,730,771.00	80,387,854.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES

\$ 8,200,000.00

2024-2025 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	28,895,611.00	120,198,971.00	56,254,549.00	176,453,520.00	25,243,859.00	125,425,154.00	150,669,013.00	25,784,507.00
Depreciation	2,688,977.00	3,688,977.00		3,688,977.00			2,157,309.00	1,531,668.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	773,896.00	3,480,196.00		3,480,196.00			2,574,242.00	905,954.00
School Lunch	10,827,895.00	17,898,382.00		17,898,382.00			6,587,441.00	11,310,941.00
Bond	18,405,931.00	23,262,167.00	16,241,923.00	39,504,090.00			15,850,753.00	23,653,337.00
Special Building	12,260,464.00	116,009,492.00	1,042,236.00	117,051,728.00			59,416,796.00	57,634,932.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	87,312.00	87,312.00		87,312.00			87,312.00	-
Student Fee	161,510.00	1,184,424.00		1,184,424.00			1,128,126.00	56,298.00
				-				-
TOTAL ALL FUNDS	\$ 74,101,596.00	285,809,921.00	73,538,708.00	359,348,629.00	25,243,859.00	125,425,154.00	238,470,992.00	120,877,637.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
\$	8,378,243.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME _____

ADDRESS _____

CITY & ZIP CODE _____

TELEPHONE _____

WEBSITE _____

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME	Brian Lodes	Brett Richards	Brett Richards
TITLE /FIRM NAME	Chairperson	Assistant Superintendent of Business Services	Assistant Superintendent of Business Services
TELEPHONE	402-537-6200	402-537-6246	402-537-6246
EMAIL ADDRESS	brian.lodes@plcschools.org	brett.richards@plcschools.org	brett.richards@plcschools.org

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

Papillion La Vista Community Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 93,888,888.00
 (Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{233,902,796.00}{2026 \text{ Real Growth Value per Assessor}} \div \frac{10,209,530,981.00}{\text{Prior Year Total Property Valuation per Assessor}} = \underline{2.29} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.29 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 4,027,833.30

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 97,916,721.30
 (Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) \$ 97,914,130.00
 (Total Personal and Real Property Tax Required for All Other Purposes 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 the required 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.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

77-0027-00

Papillion La Vista Community Schools

Line No.		2026-2027 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	\$ 350,000.00
20	Retirement Contribution Increase	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 350,000.00

Papillion La Vista Community Schools
Schedule B - Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	96,803,019.00	19,338,842.00	1,111,111.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	19,338,842.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	19,338,842.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	96,803,019.00	-	1,111,111.00	-
14	Assessed Valuation	10,867,114,978	10,867,114,978	10,867,114,978	10,867,114,978
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.890789	0.000000	0.010225	0.000000
16	Total Levy for Compliance	0.901014			

Schedule C - Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process. Be sure to update valuation column if a particular fund(s) has a different valuation from the standard district-wide valuation noted on the cover page

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 96,803,019.00	\$ 10,867,114,978	0.890789
Special Building Fund	\$ 1,111,111.00	\$ 10,867,114,978	0.010225
Bond Fund 4	\$ 3,770,000.00	\$ 10,415,171,707	0.036197
Bond Fund 5	\$ 4,200,000.00	\$ 10,415,171,707	0.040326
Bond Fund 6	\$ 6,105,842.00	\$ 10,653,739,501	0.057312
Bond Fund 7	\$ 5,263,000.00	\$ 10,839,239,135	0.048555
Total	\$ 117,252,972.00	\$	1.083404

Must agree to Cover

** 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.

Superintendent Pay Transparency Notice—Proposed Contract (Name of current or new superintendent)

Notice is hereby given that Papillion La Vista Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on April 13, 2026 at 6 PM at the Central Office Board Room in Papillion, Nebraska.

2

After the 2026/27 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2026/27 year and future years are listed below:

	2026/27 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE			
Compensation for activities outside of the regular salary:			
• Extended contracts / Activities outside of regular salary	\$ 283,557.70	\$ 567,115.40	\$ 850,673.10
• Bonus/Incentive/Performance Pay			
• Stipends			
• All other costs not mentioned above			
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 19,503.25	\$ 39,006.50	\$ 58,509.75
• Cafeteria Plan Stipend			
• Cash in lieu of insurance			
• Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district			
• District's share of retirement, FICA and Medicare	\$ 36,227.95	\$ 72,455.95	\$ 108,683.90
• IRS value of housing allowance			
• IRS value of vehicle allowance			
• Additional leave days			
• Annuities			
• Service credit purchase			
• Association / Membership dues	\$ 4,000.00	\$ 8,000.00	\$ 12,000.00
• Cell Phone/Internet reimbursement	\$ 1,080.00	\$ 2,160.00	\$ 3,240.00
• Relocation reimbursement			
• Travel allowance/reimbursement	\$ 6,000.00	\$ 12,000.00	\$ 18,000.00
• Mileage Allowance	\$ 7,500.00	\$ 15,000.00	\$ 22,500.00
• Educational tuition assistance			
• All other benefit costs not mentioned above			
Totals:	\$ 357,868.90	\$ 715,737.85	\$ 1,073,606.75

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Papillion La Vista Community Schools (77-0027-00) in Sarpy 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 14 day of September, 2026 at 6:00 o'clock, P.M., at Central Office, 420 S. Washington St., Papillion, NE 68046 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)
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 150,669,013.00	\$ 156,948,000.00	\$ 177,431,296.00	\$ 11,821,536.00	\$ 93,417,842.00	\$ 96,803,019.00
Depreciation	\$ 2,157,309.00	\$ 1,269,000.00	\$ 2,462,668.00		\$ 2,462,668.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 2,574,242.00	\$ 2,750,000.00	\$ 3,950,000.00	\$ 905,954.00	\$ 4,855,954.00	
School Nutrition	\$ 6,587,441.00	\$ 8,700,000.00	\$ 8,900,000.00	\$ 6,815,941.00	\$ 15,715,941.00	
Bond	\$ 15,850,753.00	\$ 20,776,459.00	\$ 21,350,000.00	\$ 20,293,347.00	\$ 22,497,893.00	\$ 19,338,842.00
Special Building	\$ 59,416,796.00	\$ 40,000,000.00	\$ 32,824,932.00		\$ 31,724,932.00	\$ 1,111,111.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ 87,312.00	\$ 87,312.00	\$ 190,202.00	\$ -	\$ 190,202.00	
Student Fee	\$ 1,128,126.00	\$ 1,200,000.00	\$ 1,551,298.00	\$ -	\$ 1,551,298.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 238,470,992.00	\$ 231,730,771.00	\$ 248,660,396.00	\$ 39,836,778.00	\$ 172,416,730.00	\$ 117,252,972.00

Breakdown of Property Tax			Bond Purposes		Non-Bond Purposes		Total
	\$	19,338,842.00	\$	97,914,130.00	\$	117,252,972.00	

Notice of Special Hearing To Set Final Tax Request

Papillion La Vista Community Schools (77-0027-00) in Sarpy 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 28 day of, September 2026 at 6:00 o'clock P.M., at Central Office, 420 S. Washington St., Papillion, NE 68046 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations		2025-2026	2026-2027	Change
		10,209,530,981	10,867,114,976	6%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	169,816,374.00	92,272,726.00	0.903790	0.849100	177,431,296.00	96,803,019.00	0.890789	-1%	4%
Bond Fund #4	3,800,000.00	3,772,475.00	0.038412	0.034715	3,800,000.00	3,770,000.00	0.036197	-6%	0%
Bond Fund #5	4,100,000.00	4,022,838.00	0.040961	0.037018	4,250,000.00	4,200,000.00	0.040326	-2%	4%
Bond Fund #6	6,300,000.00	6,196,832.00	0.061679	0.057024	6,300,000.00	6,105,842.00	0.057312	-7%	0%
Bond Fund #7	6,700,000.00	3,658,360.00	0.035875	0.033665	7,000,000.00	5,263,000.00	0.048555	35%	4%
Special Building Fund	68,875,000.00	1,616,162.00	0.015830	0.014872	32,824,932.00	1,111,111.00	0.010225	-35%	-52%
Total	259,591,374.00	111,539,393.00	1.096547	1.026394	231,606,228.00	117,252,972.00	1.083404	-1%	-11%

**YOUR COMMUNITY
YOUR NEWS**

Affidavit Of Publication

State of Nebraska }
 } SS.

County of Sarpy, Nebraska }

I, (the undersigned) an authorized representative of the SNI Sarpy County Times, a legal newspaper of general circulation in County of Sarpy, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on;

Wednesday, September 02, 2026 in Sarpy County
Times

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

Shoemaker

Billing Representative

**Sworn to and subscribed before me this 2nd day
of September, 2026.**

Theresa M. Zies
Notary Public

Notary Public

**State of Virginia
County of Hanover
My Commission expires**

LEIGH ANNE ELIZABETH ZORNES
NOTARY PUBLIC
REG. #00394473

COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES SEPTEMBER 30, 2029

PAPILLION LA VISTA COMMUNITY SCHOOLS

420 S WASHINGTON STREET
PAPILLION, NE 68046

Printer's Fee \$153.85
Customer 1031955
Number: 0000462391
Order Number: E-mail

stephanie.scheller@plcschools.org

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Papillion La Vista Community Schools (77-0027-00) in Sarpy 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 14 day of September, 2026 at 6:00 o'clock, P.M., at Central Office, 420 S. Washington St., Papillion, NE 68046 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 150,669,013.00	\$ 156,948,000.00	\$ 177,431,296.00	\$ 11,821,536.00	\$ 93,417,842.00	\$ 96,803,019.00
Depreciation	\$ 2,157,309.00	\$ 1,269,000.00	\$ 2,462,668.00	\$ -	\$ 2,462,668.00	\$ -
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activities	\$ 2,574,242.00	\$ 2,750,000.00	\$ 3,950,000.00	\$ 905,954.00	\$ 4,855,954.00	\$ -
School Nutrition	\$ 6,587,441.00	\$ 8,700,000.00	\$ 8,900,000.00	\$ 6,815,941.00	\$ 15,715,941.00	\$ -
Bond	\$ 15,850,753.00	\$ 20,776,459.00	\$ 21,350,000.00	\$ 20,293,347.00	\$ 22,497,893.00	\$ 19,338,842.00
Special Building	\$ 59,416,796.00	\$ 40,000,000.00	\$ 32,824,932.00	\$ -	\$ 31,724,932.00	\$ 1,111,111.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ 87,312.00	\$ 87,312.00	\$ 190,202.00	\$ -	\$ 190,202.00	\$ -
Student Fee	\$ 1,128,126.00	\$ 1,200,000.00	\$ 1,551,298.00	\$ -	\$ 1,551,298.00	\$ -
TOTALS	\$ 238,470,992.00	\$ 231,730,771.00	\$ 248,660,396.00	\$ 39,836,778.00	\$ 172,416,730.00	\$ 117,252,972.00

Breakdown of Property Tax			
Bond Purposes		Non-Bond Purposes	
\$ 19,338,842.00		\$ 97,914,130.00	
		Total	
		\$ 117,252,972.00	

Subject: Option Enrollment Resolution

Meeting Date: September 28, 2026

Prior Meeting Discussion Date: September 8, 2026 HR/SS subcommittee meeting

Department: Human Resources and Student Services

Action Desired: Approval _____ Discussion ☒ Information Only _____

Background:

Pursuant to Neb. Rev. Stat. 79-238, this resolution establishes buildings that will be declared closed to option enrollments for the 2027-28 school year.

Recommendation: Discussion with the recommendation to approve the Option Enrollment Resolution at the next Board of Education meeting on October 12, 2026.

Responsible Person: Ms. Missy Stolley

Superintendent's Approval _____
Signature

RETURN TO AGENDA

RESOLUTION ON SCHOOL DISTRICT REGARDING STANDARDS FOR ACCEPTANCE OR REJECTION OF OPTION ENROLLMENT APPLICATIONS

WHEREAS, Papillion La Vista Community Schools is committed to providing an education of high quality to its students in an economically efficient manner; and

WHEREAS, the school district's faculty, facilities, and equipment can serve only a limited number of students effectively;

WHEREAS, the Papillion La Vista Community Schools Board of Education, in consultation with the administration, has reviewed the school district's faculty, facilities, equipment, interdisciplinary efforts and interrelationships of grades, subjects, and faculty; and has determined programmatic capacities consistent with board policy and state law; and

WHEREAS, Nebraska law authorizes the Board of Education to adopt a resolution, no later than October 15 of each school year, declaring a program, a class, or a school unavailable to option students for the next school year due to a lack of capacity.

NOW, THEREFORE BE IT RESOLVED that the Board adopts the following programmatic capacities:

Schools at Capacity. The Board declares the following schools to be at capacity such that they are unavailable to option students for the next school year and therefore no option enrollment applications into the classes will be accepted unless permissible as an exception pursuant to Board Policy: Ashbury Elementary, Bell, Lincoln View, and Papillion Middle School.

Special Education Program. Capacity for special education services operated by an option school district shall be determined on a case-by-case basis. If an application for option enrollment received by a school district indicates that the student has an individualized education program under the federal Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq., or has been diagnosed with a disability as defined in section 79-1118.01, such application shall be evaluated by the director of special education services of the school district or the director's designee who shall determine if the school district and the appropriate class, grade level, or school building in such school district has the capacity to provide the applicant the appropriate services and accommodations.

Numeric Capacity. The Board of Education reserves the authority to further determine numeric capacity of classes, grade levels, or school buildings by operation of resolution, by action of the administration as the Board's designee, or through freestanding action to the extent permitted by law and policy.

Having been consented to by a majority of the voting members, the Board President declared the motion to have been passed and adopted.

Dated this ____ day of _____, 202__.

President, Board of Education