

PAPILLION LA VISTA COMMUNITY SCHOOLS #27
Hearing to Set Final Tax Request
September 28, 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 28, 2026. The Hearing to Set the Final Tax Request was held at the Papillion La Vista Community School District Administration Office, 420 South Washington Street, Papillion, Nebraska.

Notice of the Tax Hearing was provided in advance by publication in the *Sarpy Times*, September 16, 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 Tax Hearing 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 at the meeting were: Mr. Marcus Madler, Mr. Brian Lodes, Ms. Lisa Wood, Mr. Skip Bailey, Ms. SuAnn Witt and Ms. Elizabeth Butler.

Tax Hearing

The purpose of the hearing was to hear support, opposition, criticism, suggestions or observations of taxpayers relating to the 2026-2027 final tax request at a different amount than the prior year tax request. There was no public comment regarding the final tax request.

Mr. Brett Richards, Assistant Superintendent for Business Services, presented the 2026-27 final tax request. Mr. Richards shared that the Sarpy County Assessor reported a 6.4% valuation increase for the District this year. The proposed General Fund budget reflects a 4.8% increase, bringing the budget to \$177,431,296. The state formula provided the District 8.4% more in budget authority, reflecting growth needs within the District. Total revenues and expenditures are expected to be around \$164 million, within the \$177 million budget.

Mr. Richards shared factors driving the budget and tax request, including the opening of Lincoln View Elementary; losses from the Tax Equalization and Review Commission (TERC); labor and medical insurance increases; an increase in special education costs over the last three years; the loss of federal ESSER dollars previously used for curriculum materials; the addition of transportation routes due to new developments; and increased custodial and maintenance costs due to additional square footage. Total revenues and expenditures are expected to be around \$164 million, within the \$177 million budget. Preliminary Valuations increased 6.4% for the District.

Mr. Richards stated the District is requesting a 4.28% increase in the General Fund and Special Building Fund. The Bond Fund will increase due to payments on the \$65 million in bonds issued last May. The overall property tax revenue request is \$117,252,972 to support the budget across all three funds. The General Fund levy will decrease slightly more than one cent, the Bond Fund levy will increase just over one-half cent, and the Special Building Fund levy will decrease one-half cent, for an overall levy decrease of approximately 1.3 cents. The total proposed tax levy for 2026-27 is \$1.083404. Mr. Richards also shared 2025-2026 tax levies of other metro area school districts for comparison.

Mr. Richards shared that the Board will consider adoption of the budget later this evening, and the tax request resolution will be brought to the Board on October 12, 2026.

There being no further discussion or questions, the hearing was adjourned by Board President Loes at 6:08pm.

Mr. Skip Bailey Secretary
Board of Education