Plainview Public School

Budget/Tax Asking Hearing

September 8, 2025

6:30 p.m.

2025-2026 Key Budget Factors

Difference from 2024-2025 Budget:

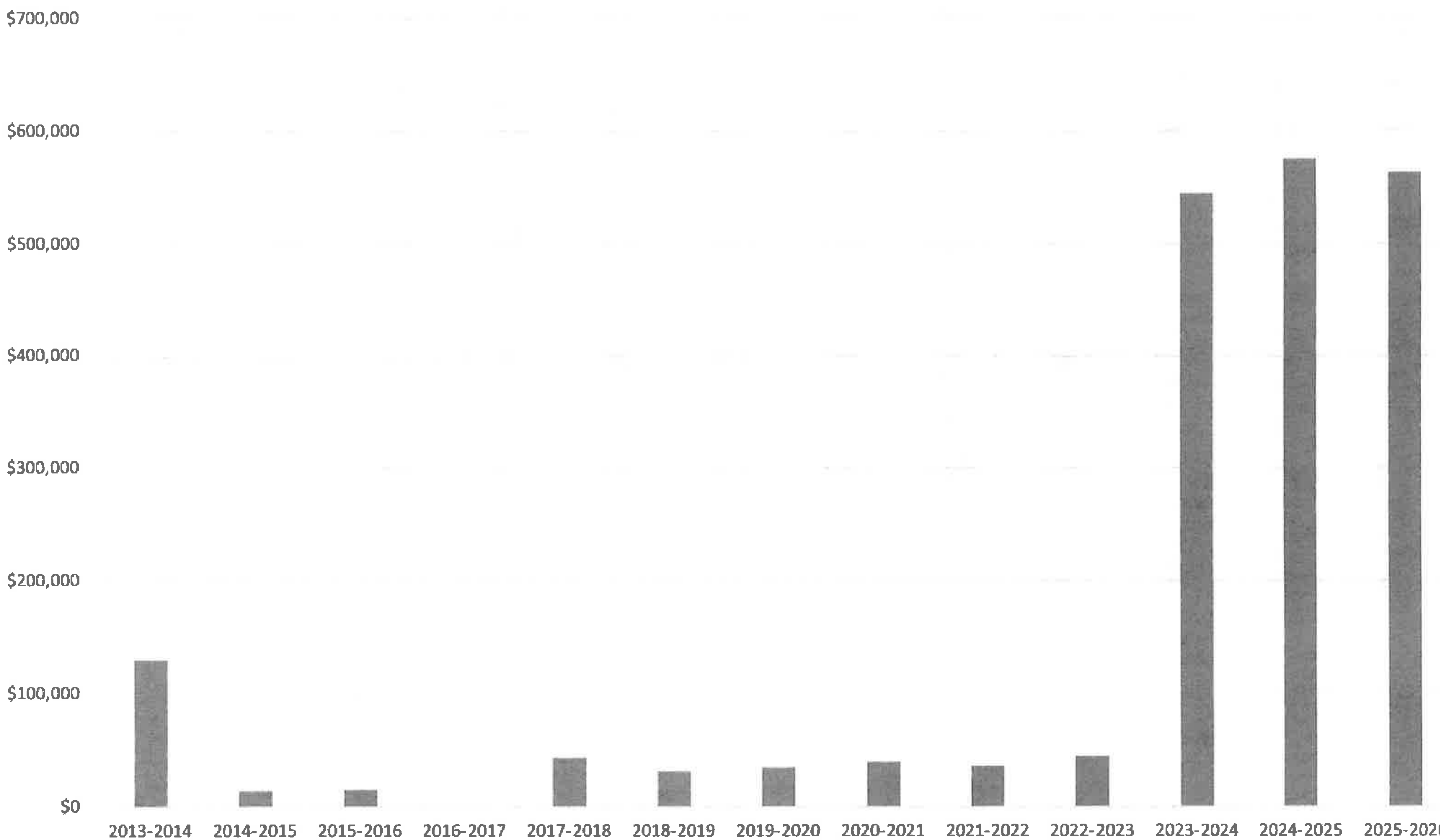
- Salaries increased by 5.3%*
- Health Ins. increased by 6.1%
- Overall Personnel increased 5.7%
- General Fund Tax Asking Decrease by 2%
- Spec Bldg. Fund Tax Asking Increase by 117%
- Total Tax Asking Increase 2.5%
- *=FTE up 1.0

Personnel Expenses
2025-2026

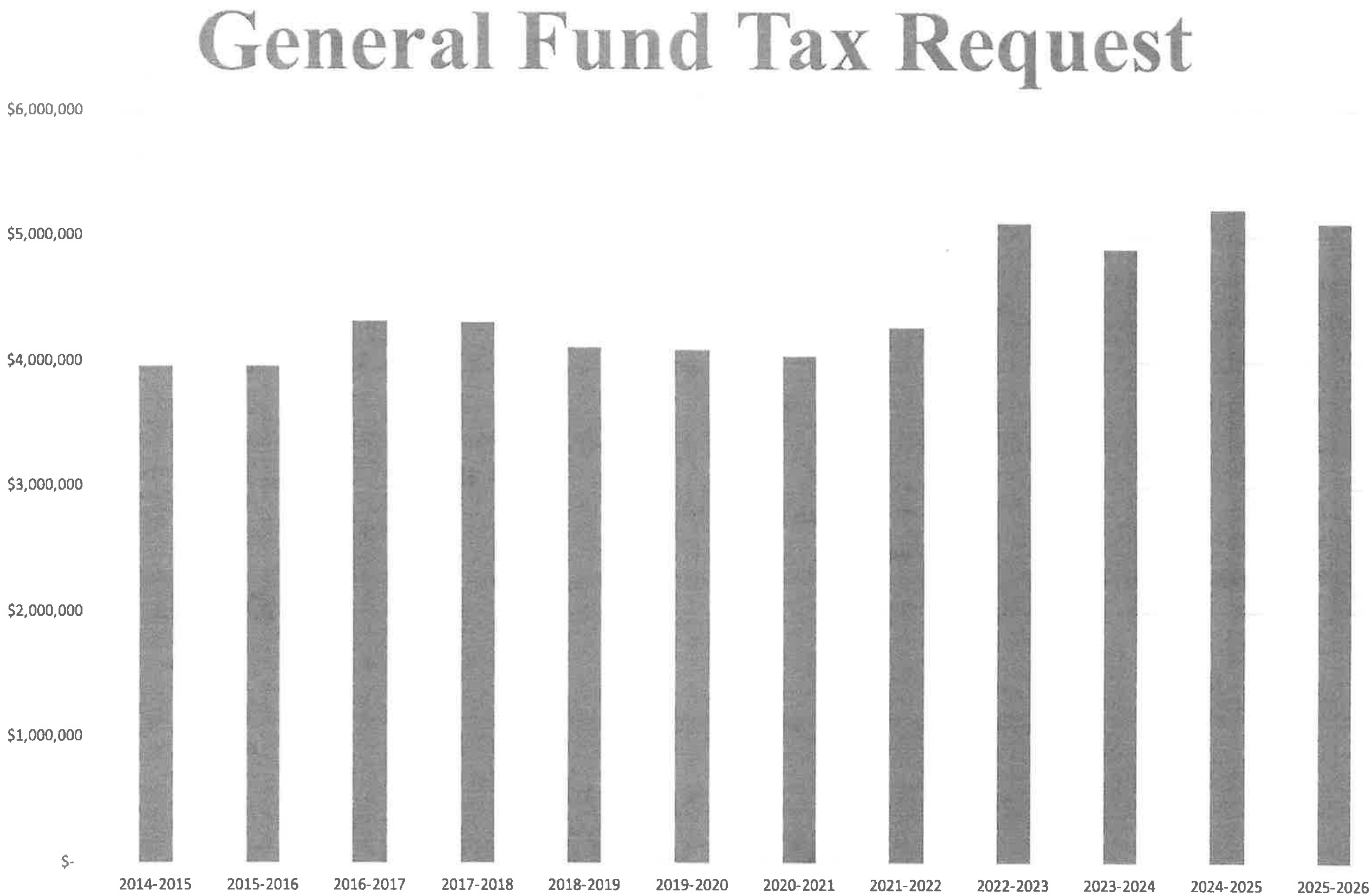
Teacher Salary	**$2,086,059**
Admin. Salary	**$371,140**
Bus Routes	$70,000
Health Benefit	**$1,032,736**
Substitutes	$70,000
Extra Duty	**$183,267**
Classified	$800,000
NPERS/FICA	**$621,000**
TOTAL	**$5,234,202**


Property Valuations
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$0
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026

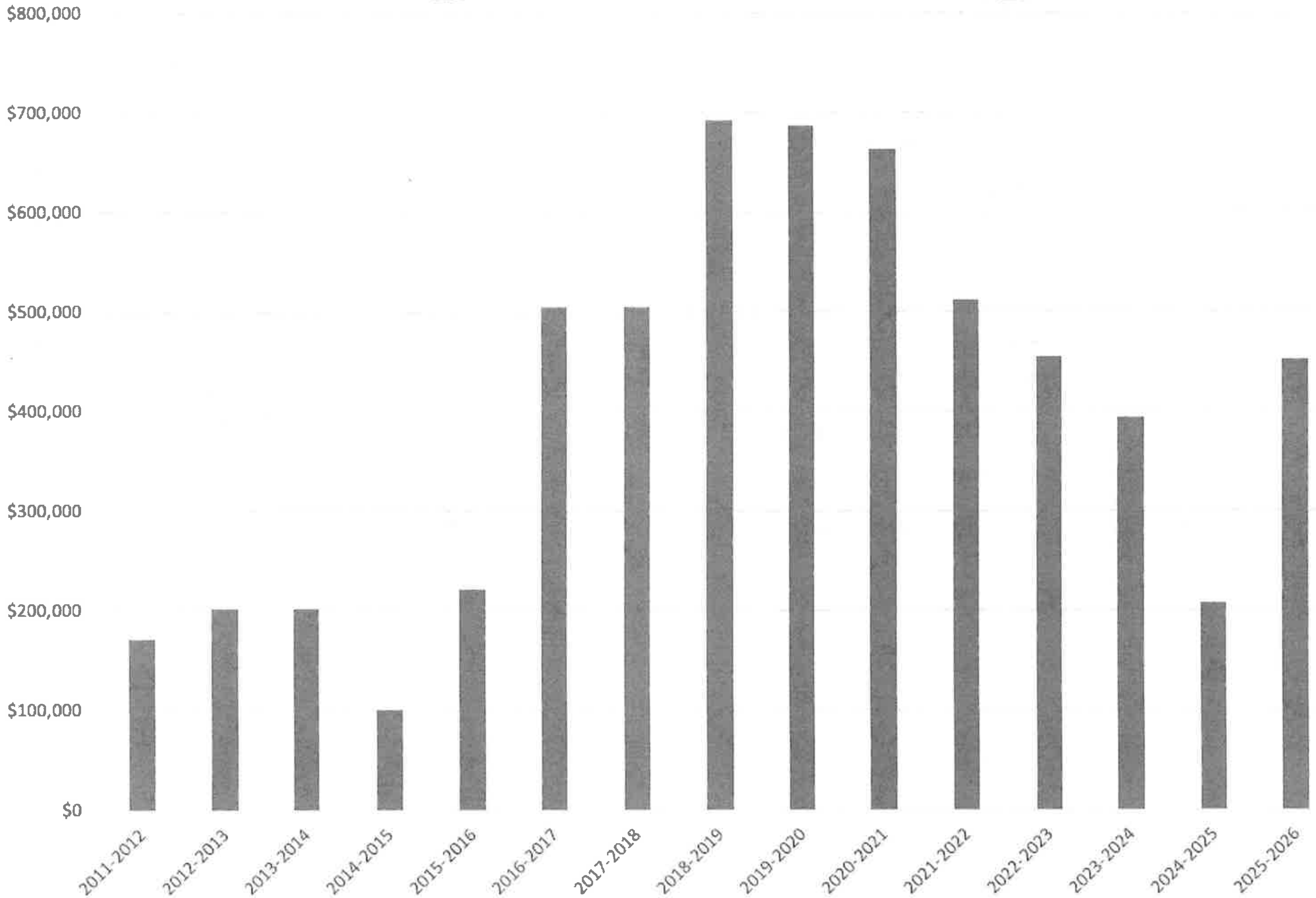
State Aid



$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$0
2013-2014
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026


General Fund Tax Request
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026

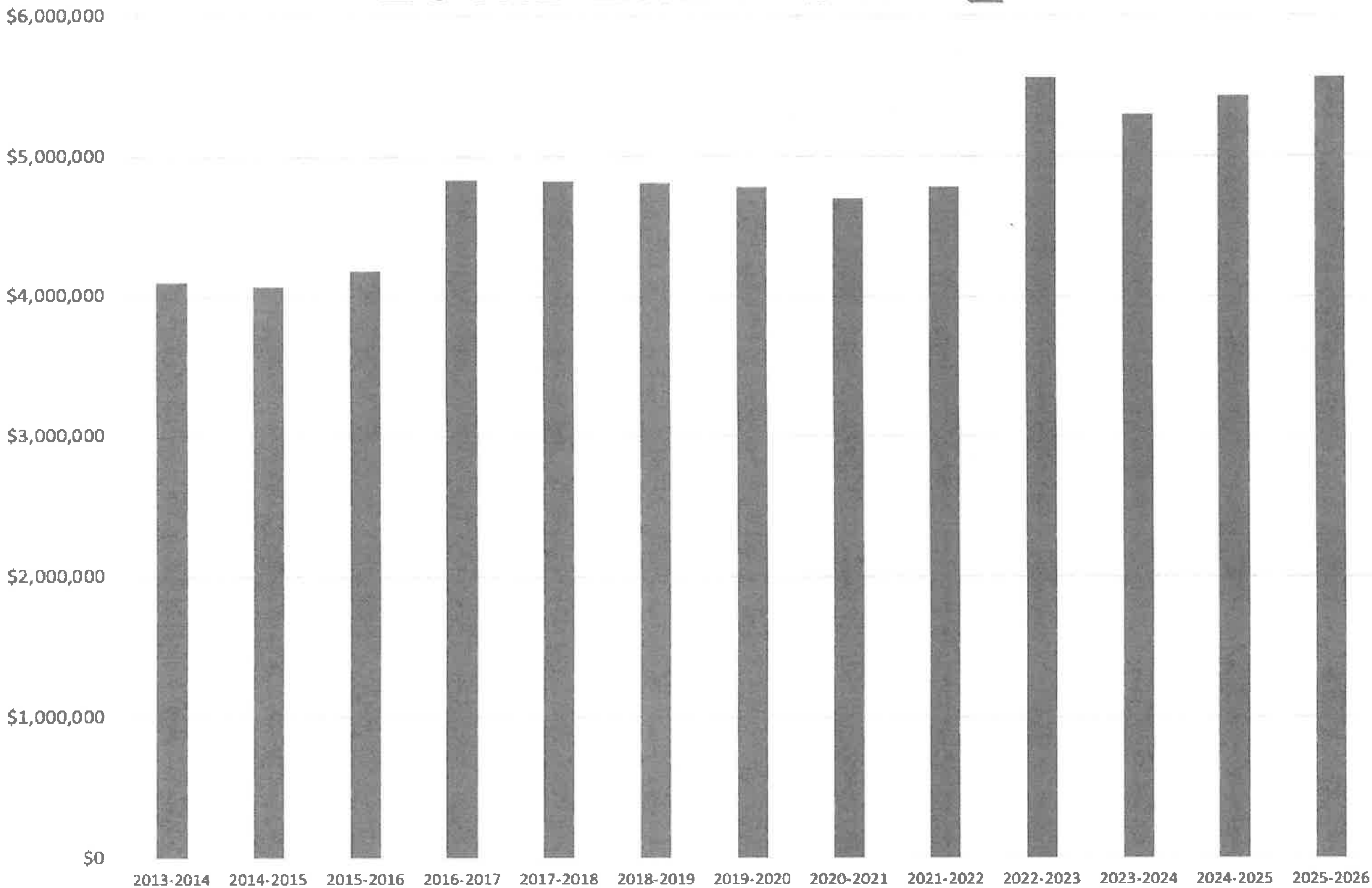
Building Fund Tax Request

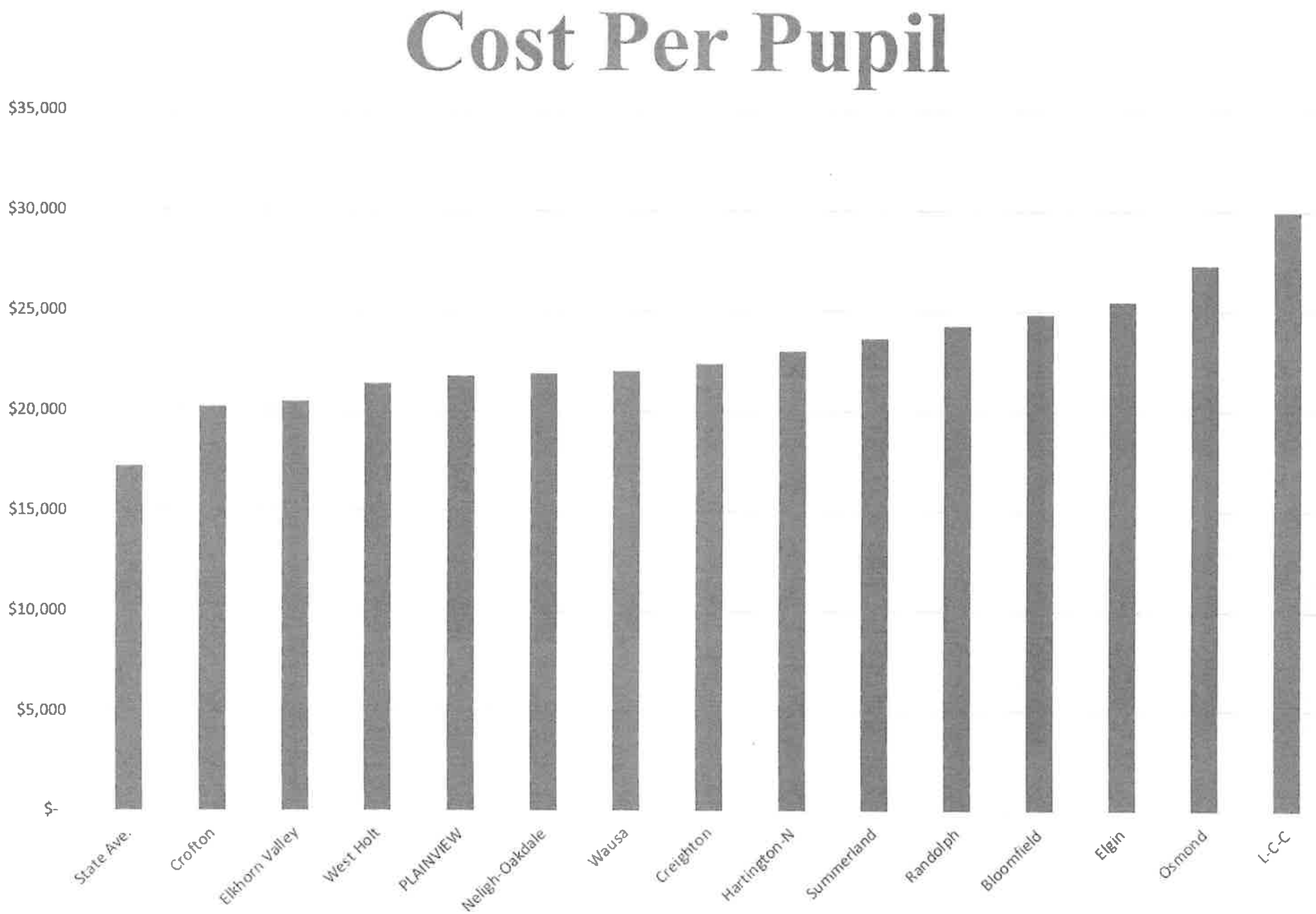


Building Fund Investments

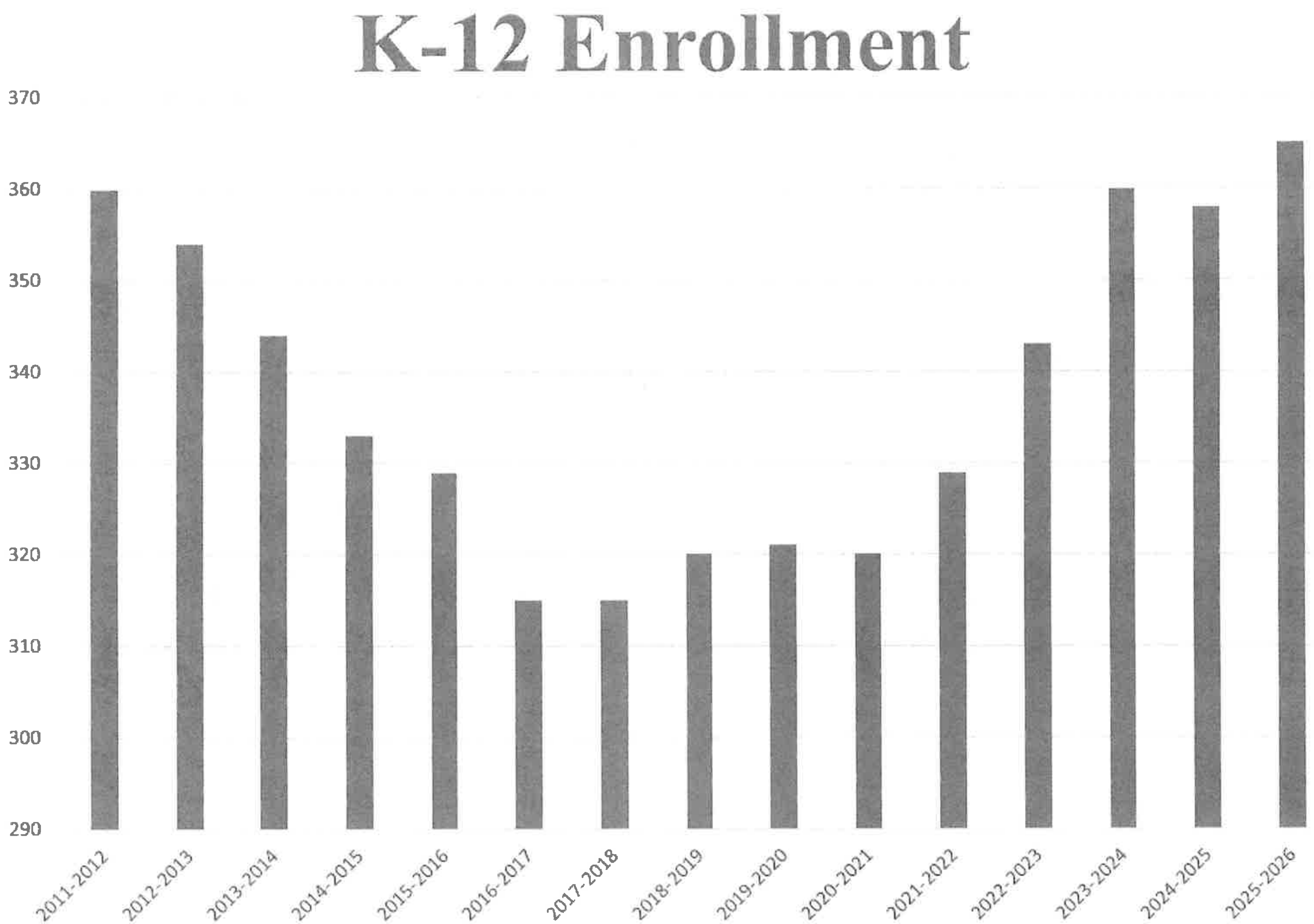
- All Restrooms Restored
- Locker Rooms Restored
- Refinished Tartan Bleachers
- 1920 Bldg. Front Doors
- Elem/1977 Classroom Doors Refinished/Restored
- Classroom Door Handle Mechanics
- Main S. Entrance/SW Quad Roof Replaced
- Fire Sprinkle Elem. Bldg.
- Ceiling Tile/Grid in Elem/1977
- Elem. Classroom Cabinets
- Track Replaced
- FB Field Sprinkle/Lighting
- Heated 6-Stall Garage
- Retaining Wall
- Air Quality (HVAC)
- Track Structural Spray
- Lincoln Ave.
- Scoreboard
- Bus Barn
- Grandstand/Press Box

Total Tax Asking





Cost Per Pupil
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$-
State Ave.
Crofton
Elkhorn Valley
West Holt
PLAINVIEW
Neligh-Oakdale
Wausa
Creighton
Hartington-N
Summerland
Randolph
Bloomfield
Elgin
Osmond
L-C-C


K-12 Enrollment
370
360
350
340
330
320
310
300
290
2011-2012
2012-2013
2013-2014
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026

Levy Rate

Based on our present property valuation, each 1¢ of levy generates approximately $100,000 in tax income.

1% goes to the Country Treasurer and generally, 90-94% of the taxes get paid.

Our tax receipts will be closer to $90,000 per 1¢ levied.

Valuation/Levy Trends

2018-2019 valuation – $733,888,000 (+.4%)
2018-2019 tax levy – 0.655 (-.005%)
Tax Generated – $4,807,484 (-.3%)

2019-2020 valuation – $715,003,192 (-2.5%)
2019-2020 tax levy – 0.668 (+.02%)
Tax Generated - $4,777,778 (-.006%)

2020-2021 valuation – $709,847,305 (-.7%)
2020-2021 tax levy – 0.663 (-.7%)
Tax Generated - $4,704,137 (-.1.5%)

2021-2022 valuation – $721,435,692 (+1.6%)
2021-2022 tax levy – 0.663 (0%)
Tax Generated - $4,784,838 (+1.7%)

2022-2023 valuation – $746,523,655 (+3.5%)
2022-2023 tax levy – 0.744 (+12%)
Tax Generated - $5,560,606 (+16%)

2023-2024 valuation – $820,297,663 (+10%)
2023-2024 tax levy – 0.645 (-7.5%)
Tax Generated - $5,293,424 (-13%)

2024-2025 valuation – $937,223,946 (+14%)
2024-2025 tax levy – 0.578 (-10%)
Tax Generated - $5,423,975 (+2.4%)

2025-2026 valuation – $1,055,708,600 (+12.6%)
2025-2026 tax levy – 0.527 (-9%)
Tax Generated - $5,561,370 (+2.5%)

General Fund Totals

Year	Budgeted	Actual	% increase in Actual
25-26	$8,216,405		
24-25	$7,362,369	$6,720,417	.08%
23-24	$6,568,000	$6,242,857	.04%
22-23	$6,130,500	$5,993,517	.04%
21-22	$6,640,000	$5,777,785	.08%
20-21	$6,125,034	$5,370,075	.06%
19-20	$6,159,731	$5,055,601	.01%
18-19	$5,985,000	$5,002,759	.002%
17-18	$6,108,224	$4,990,538	.001%
16-17	$6,030,700	$4,985,920	.004%
15-16	$5,801,510	$4,957,689	

General Fund Tax Asking

Year	Amount	% Change
25-26	$5,109,541	-2.0%
24-25	$5,216,534	+6.4%
23-24	$4,899,988	-4%
22-23	$5,106,061	+19%
21-22	$4,272,727	+5.7%
20-21	$4,040,404	-.01%
19-20	$4,090,909	-.006%
18-19	$4,114,555	-.47%
17-18	$4,318,182	-.0007 %
16-17	$4,321,233	+8.9%
15-16	$3,966,221	+0.0%
14-15	$3,966,202	+1.6%
13-14	$3,902,279	+0.7%
12-13	$3,874,747	+4.1%
11-12	$3,720,707	+1.0%

Estimated Revenues
General Fund

Local (Motor Vehicle tax)	$369,200
Local (Property tax)	$5,058,446
County	$14,000
State (Foundation Aid/SPED)	$1,210,083
Federal	$244,500
Beginning Balance	$3,589,366
Non-Revenue	$300,000
Total	$10,785,595

Total Budgeted Resources Available

	25-26	24-25	23-24	22-23	21-22
Depreciation	$225,272	$124,667	$157,517	$157,266	$114,249
Activity	$501,745	$500,000	$410,426	$339,931	$318,632
Employee Benefit	54,986	$54,658	$52,547	$52,278	$52,481
School Nutrition	$286,859	$324,000	$470,983	$266,687	$278,715
Special Building	$1,071,500	$370,725	$776,100	$811,993	$393,010
General Fund	$8,216,405				

TOTAL Resources: $10,356,767

Lid Computation (LC-2) Data

- Assists schools to stay within statutory expenditure limits
- Cap on Allowable Growth for JPH is 2%+Real Growth
- Cap on Budget Authority-Formula
- Cap on Base Growth is 3%
- Cap on Property Tax Request is 3%
- Cap on Real Property Growth is 2%
- Cap on Basic Allowable Growth Rate is 2.5%
- Cap on Allowable Reserves is 45%
- Cap on Levy is $1.05
- Avoided JPH the last 3 years
- 23-24 Budget-$439,229 of Unused Property Tax Authority
- 24-25 Budget-$683,031 of Unused Property Tax Authority
- 25-26 Budget-$1,194,940 of Unused Property Tax Authority

Proposed 2025-2026 Tax Request

Notice of Special Hearing To Set Final Tax Request

Plainview Public Schools (70-0005) in Pierce 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 8 day of, September 2025 at Immediately Following Budget Hearing. o'clock PM, at High School Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	937,223,946	1,055,708,600	13%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property 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	7,362,369.00	5,216,534.00	0.556594	0.494126	8,216,405.00	5,109,541.00	0.483992	-13%	12%
Special Building Fund	370,725.00	207,441.00	0.022134	0.019649	1,071,500.00	451,828.93	0.042799	93%	189%
Total	7,733,094.00	5,423,975.00	0.578728	0.513775	9,287,905.00	5,561,369.93	0.526791	-9%	20%

Proposed 2025-2026 Budget

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Plainview Public Schools (70-0005) in Pierce 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 8 day of September, 2025 at 6:30 o'clock, PM, at High School Media Center 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,242,857.00	$ 6,631,474.00	$ 8,216,405.00	$ 2,569,190.00	$ 5,727,149.00	$ 5,109,541.00
Depreciation	$ 84,487.00	$ -	$ 225,272.00		$ 225,272.00	
Employee Benefit	$ -	$ -	$ 54,986.00	$ -	$ 54,986.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 402,970.00	$ 442,085.00	$ 501,745.00	$ -	$ 501,745.00	
School Nutrition	$ 254,484.00	$ 229,991.00	$ 286,859.00	$ -	$ 286,859.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 706,041.00	$ 129,880.93	$ 1,071,500.00		$ 624,189.07	$ 451,828.93
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,690,839.00	$ 7,433,430.93	$ 10,356,767.00	$ 2,569,190.00	$ 7,420,200.07	$ 5,561,369.93

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,561,369.93	$ 5,561,369.93