

**2025-2026**  
**STATE OF NEBRASKA**  
**CITY/VILLAGE BUDGET FORM**

**City of Plattsmouth**  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Cass County

This budget is for the Period October 1, 2025 through September 30, 2026

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

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

1,727,065.00	Property Taxes for Non-Bond Purposes
268,695.00	Principal and Interest on Bonds
1,995,760.00	<b>Total Personal and Real Property Tax Required</b>

469,281,060.00	<b>Total Certified Valuation (All Counties)</b>
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(Certification of Valuation(s) from County Assessor **MUST** be attached)

**County Clerk's Use ONLY**

**APA Contact Information**

Auditor of Public Accounts  
PO Box 98917  
Lincoln, NE 68509

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

**Website:** [auditors.nebraska.gov](http://auditors.nebraska.gov)

**Questions - E-Mail:** [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Projected Outstanding Bonded Indebtedness as of October 1, 2025**  
(As of the Beginning of the Budget Year)

Principal	8,385,000.00
Interest	1,436,435.00
Total Bonded Indebtedness	9,821,435.00

**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, 2024 through June 30, 2025?

☒

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, 2024 through June 30, 2025?

☐

YES

☒

NO

If YES, Please submit Trade Name Report by September 30th.

**Submission Information**

**Budget Due by 9-30-2025**

**Submit budget to:**

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

# City of Plattsmouth in Cass County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Net Cash Balance	8,308,981.13	20,764,194.95	11,444,198.35
2	Investments	420,058.78	420,058.78	420,058.78
3	County Treasurer's Balance	69,267.00		
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	<b>8,798,306.91</b>	<b>21,184,253.73</b>	<b>11,864,257.13</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,872,764.13	2,031,480.00	1,976,000.00
7	Federal Receipts	47,395,400.81	29,510,875.00	38,107,430.00
8	State Receipts: Motor Vehicle Pro-Rate	3,980.81	4,300.00	4,400.00
9				
10	State Receipts: Highway Allocation and Incentives	846,170.88	850,000.00	850,000.00
11	State Receipts: Motor Vehicle Fee	59,616.84	56,520.00	55,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	528,743.10	684,000.00	726,906.00
14	State Receipts: Other	6,286.15	16,290.00	9,960.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	219,260.41	230,000.00	230,000.00
18	Local Receipts: Local Option Sales Tax	1,571,518.55	1,680,000.00	1,650,000.00
19	Local Receipts: In Lieu of Tax	74,511.72	66,160.00	71,200.00
20	Local Receipts: Other	25,644,785.26	14,988,850.00	11,137,164.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	2,730,758.05	2,513,813.20	1,300,610.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>89,752,103.62</b>	<b>73,816,541.93</b>	<b>67,982,927.13</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>68,567,849.89</b>	<b>61,952,284.80</b>	<b>55,980,280.00</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>21,184,253.73</b>	<b>11,864,257.13</b>	<b>12,002,647.13</b>
27	Cash Reserve Percentage			37%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		1,976,000.00
		County Treasurer Commission at 1%		19,760.00
		<b>Total Property Tax Requirement</b>		<b>1,995,760.00</b>



## City of Plattsmouth in Cass County

### To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 1,401,290.00
Bond Fund	\$ 268,695.00
Debt Fund	\$ 325,775.00
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 1,995,760.00</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

### Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
_____	_____
_____	_____
_____	_____
<b>Total Special Reserve Funds</b>	<b>\$ -</b>
<b>Total Cash Reserve</b>	<b>\$ 12,002,647.13</b>
<b>Remaining Cash Reserve</b>	<b>\$ 12,002,647.13</b>
<b>Remaining Cash Reserve %</b>	<b>37%</b>

### Documentation of Transfers of Surplus Fees:

*(Only complete if Transfers of Surplus Fees Were Budgeted)*

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From:

Transfer To:

Amount:

Reason:

Transfer From:

Transfer To:

Amount:

Reason:

Transfer From:

Transfer To:

Amount:

Reason:

**City of Plattsmouth in Cass County**

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,165,120.00	-	-	594,480.00	-	-	1,759,600.00
3	Public Safety - Police	2,197,450.00	-	-	-	-	-	2,197,450.00
3a	Public Safety - Fire	135,700.00	-	22,250.00	-	-	-	157,950.00
4	Public Safety - Other	1,117,590.00	-	16,240.00	31,690.00	-	-	1,165,520.00
5	Public Works - Streets	938,110.00	350,000.00	518,300.00	379,300.00	-	915,060.00	3,100,770.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	102,570.00	-	-	-	-	-	102,570.00
8	Culture and Recreation	1,653,710.00	-	539,520.00	-	-	20,000.00	2,213,230.00
9	Community Development	464,010.00	-	-	165,250.00	-	365,550.00	994,810.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	-	-	-	-	-	-	-
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	1,265,120.00	6,000,000.00	101,200.00	20,114,760.00	-	-	27,481,080.00
19	Water	1,625,210.00	15,000,000.00	101,000.00	81,090.00	-	-	16,807,300.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)					-		-
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>10,664,590.00</b>	<b>21,350,000.00</b>	<b>1,298,510.00</b>	<b>21,366,570.00</b>	<b>-</b>	<b>1,300,610.00</b>	<b>55,980,280.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

**City of Plattsmouth in Cass County**

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,152,950.00	-	-	581,210.00	-	1,140,000.00	2,874,160.00
3	Public Safety - Police	2,005,870.00	-	73,710.00	-	-	-	2,079,580.00
3a	Public Safety - Fire	144,830.00	-	13,790.00	-	-	-	158,620.00
4	Public Safety - Other	1,098,270.00	-	170,000.00	31,690.00	-	-	1,299,960.00
5	Public Works - Streets	851,360.00	1,262,806.60	205,790.00	377,640.00	-	981,503.20	3,679,099.80
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	92,410.00	-	-	-	-	-	92,410.00
8	Culture and Recreation	2,073,560.00	-	155,155.00	-	-	20,000.00	2,248,715.00
9	Community Development	359,070.00	-	-	172,010.00	-	372,310.00	903,390.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	-	-	-	-	-	-	-
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	1,742,460.00	34,000,000.00	823,000.00	119,620.00	-	-	36,685,080.00
19	Water	1,393,370.00	9,000,000.00	1,458,420.00	79,480.00	-	-	11,931,270.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>10,914,150.00</b>	<b>44,262,806.60</b>	<b>2,899,865.00</b>	<b>1,361,650.00</b>	<b>-</b>	<b>2,513,813.20</b>	<b>61,952,284.80</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

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(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

**City of Plattsmouth in Cass County**

Line No.	<b>2023-2024 ACTUAL Disbursements &amp; Transfers</b>	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	<b>TOTAL</b>
1	Governmental:							
2	General Government	1,052,146.63	-	106,755.84	441,885.00	-	1,800,559.45	3,401,346.92
3	Public Safety - Police	1,909,848.88	-	55,487.19	-	-	-	1,965,336.07
3a	Public Safety - Fire	120,280.77	-	2,061,277.00	-	-	-	2,181,557.77
4	Public Safety - Other	1,062,537.24	-	125,997.28	31,689.54	-	-	1,220,224.06
5	Public Works - Streets	813,504.12	363,598.38	20,551.68	392,770.89	-	531,568.60	2,121,993.67
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	90,309.48	-	-	-	-	-	90,309.48
8	Culture and Recreation	1,607,428.52	-	80,150.74	-	-	20,000.00	1,707,579.26
9	Community Development	341,930.01	-	-	178,330.00	-	378,630.00	898,890.01
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	-	-	-	-	-	-	-
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	817,207.76	50,560,809.62	46,953.95	187,723.76	-	-	51,612,695.09
19	Water	1,196,786.10	1,586,607.34	508,565.72	75,958.40	-	-	3,367,917.56
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>9,011,979.51</b>	<b>52,511,015.34</b>	<b>3,005,739.40</b>	<b>1,308,357.59</b>	<b>-</b>	<b>2,730,758.05</b>	<b>68,567,849.89</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

## 2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

**THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY**

**NOTE:** State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>City of Plattsmouth</b>
ADDRESS	<b>136 N 5th Street</b>
CITY & ZIP CODE	<b>Plattsmouth, NE 68048</b>
TELEPHONE	<b>402-296-2522</b>
WEBSITE	<b>plattsmouth.org</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	R. Paul Lambert	Emily Bausch	Roger Davis
TITLE /FIRM NAME	Mayor	City Administrator	Treasurer
TELEPHONE	402-296-2522	402-296-2522 x110	402-296-2522 x103
EMAIL ADDRESS	mayor@plattsmouth.org	ebausch@plattsmouth.org	rdavis@plattsmouth.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



## City of Plattsburgh

## 2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

**Calculation of Preliminary Property Tax Request Authority****2024-2025 Total Property Tax Request** (1) \$ **1,884,862.00**

(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

(Will all be zero for 2025-2026 budget because first year of new cap)

Approved Bonds (prior year line 16) (2) -

Emergency Response (prior year line 17) (3) -

Public Safety Services (prior year line 18) (4) -

County Attorneys (prior year line 19) (5) -

County Public Defenders (prior year line 20) (6) -

Response to Public Safety Threat (prior year line 21) (7) -

Public Safety Interlocal Agreements (prior year line 22) (8) -

Voter Approved Increase (prior year line 23) (9) -

Unused authority used in the prior year (prior year line 24) (10) -

**TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)** (11) -**Preliminary Property Tax Request Authority (line 1 - line 11)** (12) **1,884,862.00****Allowed Increases to Preliminary Property Tax Request Authority****2024 Property Taxes Levied** (per Taxes Levied Reports from Department of Revenue) 1,884,843.00**See instructions below for where to find this amount**

(13)

**Growth Percentage per County Assessor**

3,167,224.00 / 409,761,841.00 = 0.77%

2025 Growth Value 2024 Total Valuation (14a)

14,568.76

(Line 14 equals Line 13 minus line 2 &amp; 3, multiplied by line 14a)

Increase due to Growth  
(14)**Inflation Percentage**

5.17%

(Line 15 equals Line 13 minus line 2 &amp; 3, multiplied by line 15a)

(15a)

97,446.38

Increase due to Inflation  
(15)**Allowable Exceptions Utilized (§ 13-3404)****2025-2026 Property Taxes Budgeted For:**

Approved Bonds (16) -

(Cannot exceed property tax request for principal &amp; interest on bonds on cover page (page 1))

Response to a declared emergency in the prior year &amp; certified to the Auditor (Must agree to total on Schedule 2) (17) -

Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) (18) -

County Attorneys (19) -

County Public Defenders (20) -

Support of service relating to an imminent &amp; significant threat to public safety that was not previously provided by the political subdivision &amp; is the subject of an agreement or modification of an existing agreement executed after 8/21/2024 (21) -

Support of an interlocal agreement relating to public safety (22) -

**Voter approved increase pursuant to § 13-3405** (23) -

(MUST attach sample ballot language and certified election results)

**Prior Year's Unused Property Tax Request Authority used this year** (24) -

(Cannot exceed amount on Supporting Schedule 1, line 1)

**Total Exceptions Utilized (Total lines 16 thru 24)** (25) -**2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)** (26) **1,996,877.14****2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)** (27) **1,995,760.00****Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)** (28) **1,117.14**

(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City of Plattsburgh  
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority (See instructions below for how to determine this amount)	(1)	\$ 12,656.47
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	-
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	1,117.14
Total Unused Property Tax Request Authority available for future years (cannot be less than \$0.00)	(4)	13,773.61

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception (must agree to Computation Form, line 17)			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	-



# Municipality Levy Limit Form

City of Plattsmouth in Cass County

## Municipality Levy

Personal and Real Property Tax Request	(1)		1,995,760.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	268,695.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		268,695.00
Tax Request Subject to Levy Limit	(8)		1,727,065.00
Valuation	(9)		469,281,060
Municipality Levy Subject to Levy Authority	(10)		0.368024
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.025235
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.393258 (A)

## Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	234,639.00	0.050000
Total Municipality Levy Authority	(20)		0.500000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

**Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes**

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

City of Plattsmouth in Cass County

**2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

YES

☐ This budget is for a **VILLAGE**; therefore the allowable growth provisions of the Property Tax Request Act **DO NOT** apply.

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Total Property Tax Request** (1) 1,884,862.00  
(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)

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

**Real Growth Percentage Increase**

$$\frac{3,167,224.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{409,761,841.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.77} \% (3)$$

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.77 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) 52,210.68

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) 1,937,072.68  
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

**ACTUAL PROPERTY TAX REQUEST**

**2025-2026 ACTUAL Total Property Tax Request** (7) 1,995,760.00  
(Total Personal and Real Property Tax Required from Cover Page)

**Property Tax Request exceeds allowable growth percentage. Political subdivision **MUST** complete the postcard notification requirements, and 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 your 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.

City of Plattsmouth  
IN  
Cass County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

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 15th day of September 2025, at 7:00 o'clock P.M., at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 68,567,849.89
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 61,952,284.80
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 55,980,280.00
2025-2026 Necessary Cash Reserve	\$ 12,002,647.13
2025-2026 Total Resources Available	\$ 67,982,927.13
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,995,760.00
Unused Budget Authority Created For Next Year	\$ 13,773.61

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,727,065.00
Personal and Real Property Tax Required for Bonds	\$ 268,695.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 18th day of September 2025, at 6:30 o'clock P.M., at Plattsmouth Community Center 308 S 18th Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	66,777,320.00	55,980,280.00	-16%
Property Tax Request	\$ 1,884,862.00	\$ 1,995,760.00	6%
Valuation	409,761,841	469,281,060	15%
Tax Rate	0.459996	0.425280	-8%
Tax Rate if Prior Tax Request was at Current Valuation	0.401649		

## REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

## Cass County

[illegible]



# City of Plattsmouth

## Cass County

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

See Proof on Next Page

## AFFIDAVIT

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, being of lawful age, being duly sworn upon oath, hereby depose and say that I am agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Omaha World Herald, a legal daily newspaper printed and published in the counties of Douglas and Cass and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, and that the attached printed notice was published in said newspaper on the dates stated below and that said newspaper is a legal newspaper under the statutes of the State of Nebraska.

**PUBLICATION DATES:**

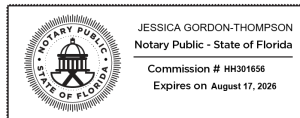
Sep. 10, 2025

**NOTICE NAME:** 25-26 BUDGET HEARING NOTICE 9-15-25

**PUBLICATION FEE:** \$57.00

*Anjana Bhadoriya*

(Signed) \_\_\_\_\_



**VERIFICATION**

State of Florida  
County of Orange

Subscribed in my presence and sworn to before me on this: 09/10/2025

*J. Thompson*

\_\_\_\_\_  
Notary Public

Notarized remotely online using communication technology via Proof.

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

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 15th day of September 2025, at 7:00 o'clock P.M., at Plattsmouth City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 68,567,849.89
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 61,952,284.80
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 55,980,280.00
2025-2026 Necessary Cash Reserve	\$ 12,002,647.13
2025-2026 Total Resources Available	\$ 67,982,927.13
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,995,760.00
Unused Budget Authority Created for Next Year	\$ 13,773.79

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,727,065.00
Personal and Real Property Tax Required for Bonds	\$ 268,695.00
2025, (9) 10 - Wednesdays, ZNEZ	

PLATTSMOUTH CITY COUNCIL  
BUDGET HEARING  
EXTRACT OF MINUTES

September 15, 2025

A meeting of the City Council of the City of Plattsmouth, Nebraska was convened in open and public session at 7:00 o'clock p.m. on September 15, 2025 at Plattsmouth City Hall in Plattsmouth Nebraska. Present were Mayor R. Paul Lambert and Council Members: Jeanie Brookhouser, Bryan Clark, James Forrest, Stockton Graham, Terry Kerns and Morgan Muller. Council Members Absent: Steve Riese. Vacancy: 1<sup>st</sup> Ward Seat. Also present: City Administrator Emily Bausch, City Attorney Damien Wright and Deputy City Clerk Ryan Vulgamott.

ITEM 5

Pursuant to publication Mayor Lambert opened a public hearing at 7:01 p.m. to hear support, opposition, criticism, suggestions or observations of taxpayers regarding the City of Plattsmouth Fiscal Year 2025-2026 proposed Budget.

Emily Bausch, City Administrator, reviewed the City of Plattsmouth Fiscal Year 2025-2026 proposed budget. Emily Bausch and Roger Davis, City Treasurer, were available to answer any questions.

No one else spoke in favor, opposition or of a neutral nature. Mayor Lambert again stated the purpose of the public hearing and with no one coming forward, entertained a motion to close the public hearing and adjourn.

ITEM 6

At 8:02 p.m. Motion by Kerns seconded by Brookhouser to close the public hearing and adjourn. ROLL CALL: Yes-Forrest, Kerns, Clark, Brookhouser, Muller and Graham. No-None. Absent-Riese. Abstain-None. MOTION CARRIED.

/s/R. Paul Lambert, Mayor

ATTEST:

/s/Sandra J. Meyer, City Clerk

\*\*\*\*\*

I, Sandra J. Meyer, City Clerk for the City of Plattsmouth, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Mayor and Council on September 16, 2024; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the office of the City Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that at least one copy of

all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting; and that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held.

(SEAL)



  
Sandra J. Meyer, City Clerk

## AFFIDAVIT

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, being of lawful age, being duly sworn upon oath, hereby depose and say that I am agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Omaha World Herald, a legal daily newspaper printed and published in the counties of Douglas and Cass and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, and that the attached printed notice was published in said newspaper on the dates stated below and that said newspaper is a legal newspaper under the statutes of the State of Nebraska.

**PUBLICATION DATES:**

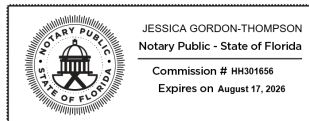
Sep. 4, 2025

**NOTICE NAME:** MEETING 2025 9-15

**PUBLICATION FEE:** \$23.80

*Ankit Sachdeva*

(Signed) \_\_\_\_\_



**VERIFICATION**

State of Florida  
County of Orange

Subscribed in my presence and sworn to before me on this: 09/04/2025

*J. Thompson*

Notary Public

Notarized remotely online using communication technology via Proof.

**CITY OF PLATTSMOUTH**

Notice of Meeting NOTICE IS HEREBY GIVEN That a meeting of the Mayor and City Council of the City of Plattsmouth, Nebraska will be held at 7:00 p.m. on Monday, September 15, 2025, at the Plattsmouth City Hall, 136 N. 5th Street, which meeting will be open to the public. An agenda, kept continuously current, is available for public inspection at the office of the City Clerk at City Hall. Sandra J. Meyer City Clerk  
2025, (9) 4 - Thursdays, ZNEZ



PLATTSMOUTH CITY COUNCIL  
EXTRACT OF MINUTES

September 15, 2025

A meeting of the City Council of the City of Plattsmouth, Nebraska was convened in open and public session at 7:00 o'clock p.m. on September 15, 2025 at Plattsmouth City Hall in Plattsmouth Nebraska. Present were Mayor R. Paul Lambert and Council Members: Jeanie Brookhouser, Bryan Clark, James Forrest, Stockton Graham, Terry Kerns and Morgan Muller. Council Members Absent: Steve Riese. Vacancy: 1<sup>st</sup> Ward Seat. Also present: City Administrator Emily Bausch, City Attorney Damien Wright and Deputy City Clerk Ryan Vulgamott.

ITEM 8 NEW BUSINESS

ITEM 8 B

Council member Muller introduced a Resolution numbered and titled as follows: RESOLUTION NO. 25-008: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF PLATTSMOUTH, NEBRASKA TO ADOPT THE BUDGET FOR FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026 AND TO SET THE SAME USING THE BASE LIMITATION PERCENTAGE INCREASE OF 2.5% AND ALSO USING THE ADDITIONAL 1% INCREASE. Following discussion, Motion by Muller seconded by Forrest to adopt RESOLUTION NO. 25-008 by title only. ROLL CALL: Yes-Forrest, Muller, Clark, Graham, Brookhouser and Kerns. No-None. Absent-Riese. Abstain-None. MOTION CARRIED. Damien Wright, City Attorney, read RESOLUTION 25-008 into the record by title only.

ITEM 8 C

Council member Kerns introduced an Ordinance numbered and titled as follows: ORDINANCE NO. 2037: **AN ORDINANCE OF THE CITY OF PLATTSMOUTH, NEBRASKA, TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM; AND TO PROVIDE FOR AN EFFECTIVE DATE.** Motion by Kerns seconded by Brookhouser to approve first reading of ORDINANCE NO. 2037 by title only. ROLL CALL: Yes-Graham, Brookhouser, Kerns, Muller, Clark and Forrest. No-None. Absent-Riese. Abstain-None. MOTION CARRIED. Damien Wright, City Attorney, read ORDINANCE NO. 2037 into the record by title only.

Motion by Muller seconded by Brookhouser to suspend the statutory rule that ORDINANCE NO. 2037 be read on three different days and to adopt ORDINANCE NO. 2037 on final reading by title only. ROLL CALL: Yes-Muller, Clark, Forrest, Brookhouser, Kerns and Graham. No-None. Absent-Riese. Abstain-None. MOTION CARRIED. Damien Wright, City Attorney, read

ORDINANCE NO. 2037 into the record by title only.

ITEM 11

At 8:46 p.m. Motion by Brookhouser seconded by Forrest to adjourn. ROLL CALL: Yes-Graham, Brookhouser, Kerns, Muller, Clark and Forrest. No-None. Absent-Riese. Abstain-None. MOTION CARRIED.

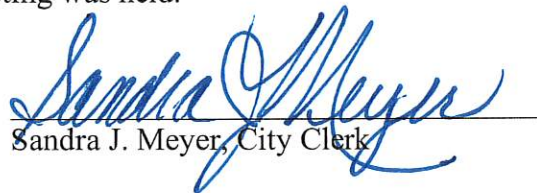
/s/R. Paul Lambert, Mayor

ATTEST:

/s/Sandra J. Meyer, City Clerk

\*\*\*\*\*

I, Sandra J. Meyer, City Clerk for the City of Plattsmouth, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Mayor and Council on September 16, 2024; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the office of the City Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting; and that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held.

  
Sandra J. Meyer, City Clerk



RESOLUTION NO. 25-008

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF PLATTSMOUTH, NEBRASKA TO ADOPT THE BUDGET FOR FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026 AND TO SET THE SAME USING THE BASE LIMITATION PERCENTAGE INCREASE OF 2.5% AND ALSO USING THE ADDITIONAL 1% INCREASE.

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PLATTSMOUTH, NEBRASKA:

WHEREAS a special public hearing was held as required by law to hear and consider comments concerning the budget for the fiscal year of October 1, 2025 through September 30, 2026.


NOW, THEREFORE, BE IT RESOLVED that the budget is adopted for fiscal year of October 1, 2025 through September 30, 2026 with a dollar requirement totaling \$1,995,760.00

BE IT FURTHER RESOLVED that the budget limit for 2025-2026 is set using the base limitation percentage increase of 2.5% and also using the additional 1% increase approved by this resolution.

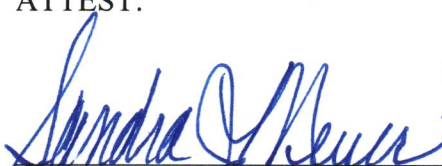
BE IT FURTHER RESOLVED that the City Clerk is directed on behalf of the City of Plattsmouth to certify the budget and dollar requirements to the County Board and County Clerk of Cass County, Nebraska, and is further directed to file or cause the same to be filed with the State Auditor of Public Accounts, on or before September 30, 2025.

PASSED AND APPROVED this 15<sup>th</sup> day of September 2025.

By:

  
R. Paul Lambert, Mayor

ATTEST:

  
Sandra J. Meyer, City Clerk





ORDINANCE NO. 2037

AN ORDINANCE OF THE CITY OF PLATTSMOUTH, NEBRASKA, TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM; AND TO PROVIDE FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PLATTSMOUTH, NEBRASKA:

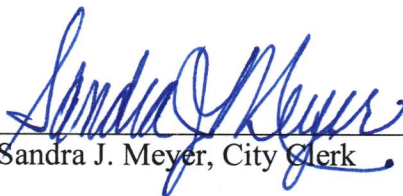
Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statement and summaries are hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2025 through September 30, 2026 in the total amount set forth therein. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of Plattsmouth. A copy of the attached budget document shall be forwarded as provided by law to the Auditor of Public Accounts and to the County Clerk of Cass County for use by the levying authority.

Section 2. This ordinance is adopted and published in pamphlet form and shall take effect and be in full force from and after its passage, approval, and publication as required by law.

Passed and approved this 15th day of September 2025.

  
R. Paul Lambert, Mayor

ATTEST:

  
Sandra J. Meyer, City Clerk



# CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**PLATTSMOUTH CITY**

**TO:**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS**

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
PLATTSMOUTH CITY	City/Village	3,167,224	469,281,060	409,761,841	0.77

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

**Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **SASHA FRYE**, **CASS** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8.14.2025  
(date)

CC: County Clerk, **CASS** County

CC: County Clerk where district is headquartered, if different county, \_\_\_\_\_ County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

12,505,333 Pers Prior  
12,142,084 Pers Value

397,256,508 Real Prior  
457,138,976 Real Value

# CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**PLATTSMOUTH CITY BOND**

**TO:**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS**

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
PLATTSMOUTH CITY BOND	City/Village	3,167,224	469,281,060	409,756,562	0.77

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

**Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I SASHA FRYE, CASS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8.14.2025  
(date)

CC: County Clerk, CASS County

CC: County Clerk where district is headquartered, if different county, \_\_\_\_\_ County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*