Board of Education Special Meeting Budget Hearing
Thursday, September 11, 2025 7:00 PM
Central Office Board Room
401 South Pine Street
Valley, NE 68064-0378

1. **Call to Order**
2. **Approval of Agenda**
3. **New Business**
   - 3.1. Budget Presentation Fiscal Year 2026 2
4. **Public Communications and Correspondence** **18**
5. **Adjournment**

Notice of Special Hearing To Set Final Tax Request

_Douglas County West Community Schools__ (_28_-_0015-000___) in ___Douglas_____ 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 11 day of, September 2025 at 7:00 o'clock PM, at DC West Board Room 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	1,778,331,750	1,926,820,355	8%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2024-2025 Request **Divided By** 2025 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	17,795,226.00	9,780,824.00	0.550000	0.507615	18,337,429.00	10,968,424.00	0.569250	4%	3%
Bond Fund(s) K - 12	2,411,248.00	1,244,832.00	0.070000	0.064606	3,049,840.00	1,348,774.00	0.070000	0%	26%
Special Building Fund	2,254,587.00	2,092,242.00	0.117652	0.108585	2,565,627.00	1,860,000.00	0.096532	-18%	14%
Qualified Capital Purpose Undertaking Fund K - 12	947,948.00	533,500.00	0.030000	0.027688	1,166,090.00	583,885.00	0.030303	1%	23%
Total	23,409,009.00	13,651,398.00	0.767652	0.708494	25,118,986.00	14,761,083.00	0.766085	0%	7%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

_Douglas County West Community Schools__ (_28_-_0015-000___) in ___Douglas_____ 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 11 day of September, 2025 at 7:00 o'clock, PM, at DC West Board Room 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	$ 16,660,989.00	$ 17,795,226.00	$ 18,337,429.00	$ 4,310,006.00	$ 11,788,695.00	$ 10,968,424.00
Depreciation	$ 1,604,279.00	$ 252,773.00	$ 1,652,026.00		$ 1,652,026.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 295,168.00	$ 273,262.00	$ 515,730.00	$ -	$ 515,730.00	
School Nutrition	$ 744,662.00	$ 579,816.00	$ 625,651.00	$ -	$ 625,651.00	
Bond	$ 769,350.00	$ 762,150.00	$ 3,049,840.00	$ -	$ 1,714,554.00	$ 1,348,774.00
Special Building	$ 5,590,859.00	$ 1,836,729.00	$ 2,565,627.00		$ 724,227.00	$ 1,860,000.00
Qualified Capital Purpose Undertaking	$ 431,946.00	$ 434,700.00	$ 1,166,090.00	$ -	$ 588,044.00	$ 583,885.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 5,215.00	$ 13,195.00	$ 40,890.00	$ -	$ 40,890.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 26,102,468.00	$ 21,947,851.00	$ 27,953,283.00	$ 4,310,006.00	$ 17,649,817.00	$ 14,761,083.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 1,932,659.00	$ 12,828,424.00	$ 14,761,083.00

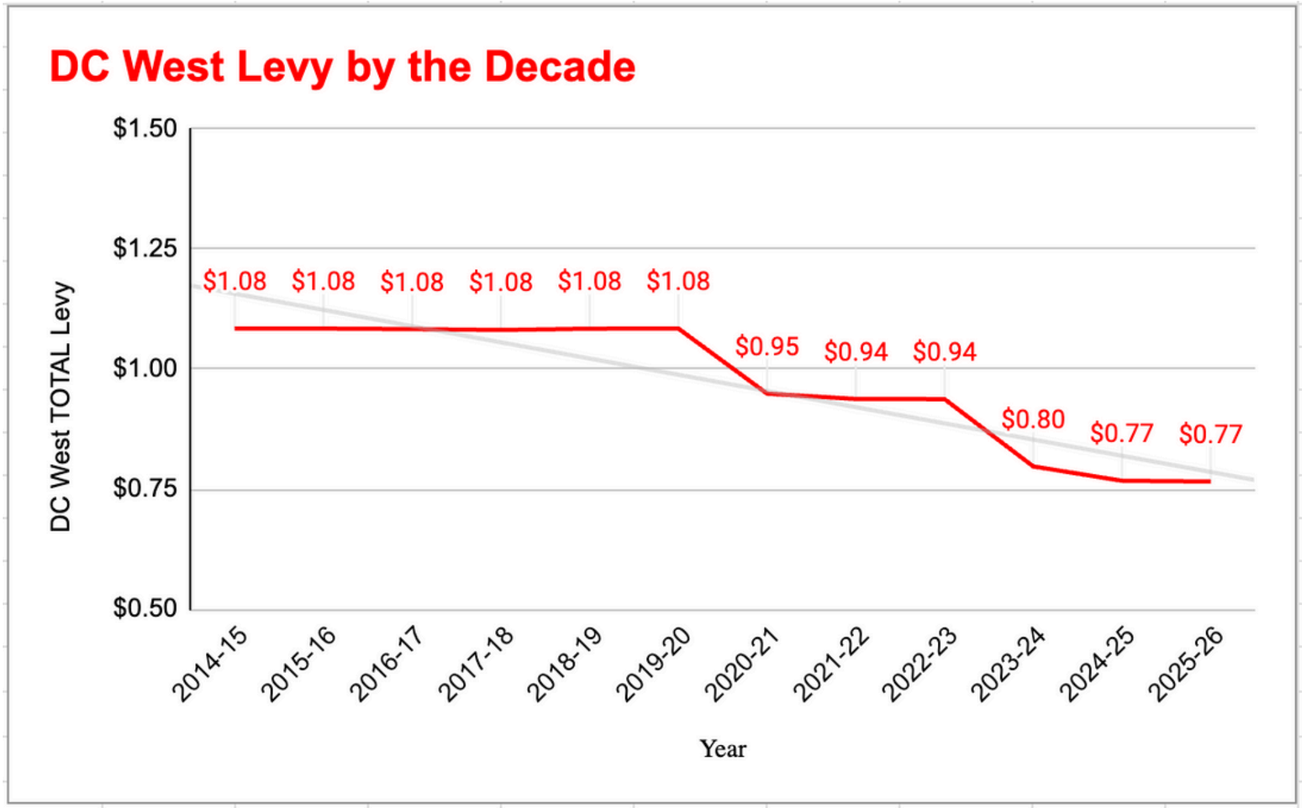
DC West Community Schools

Budget Presentation

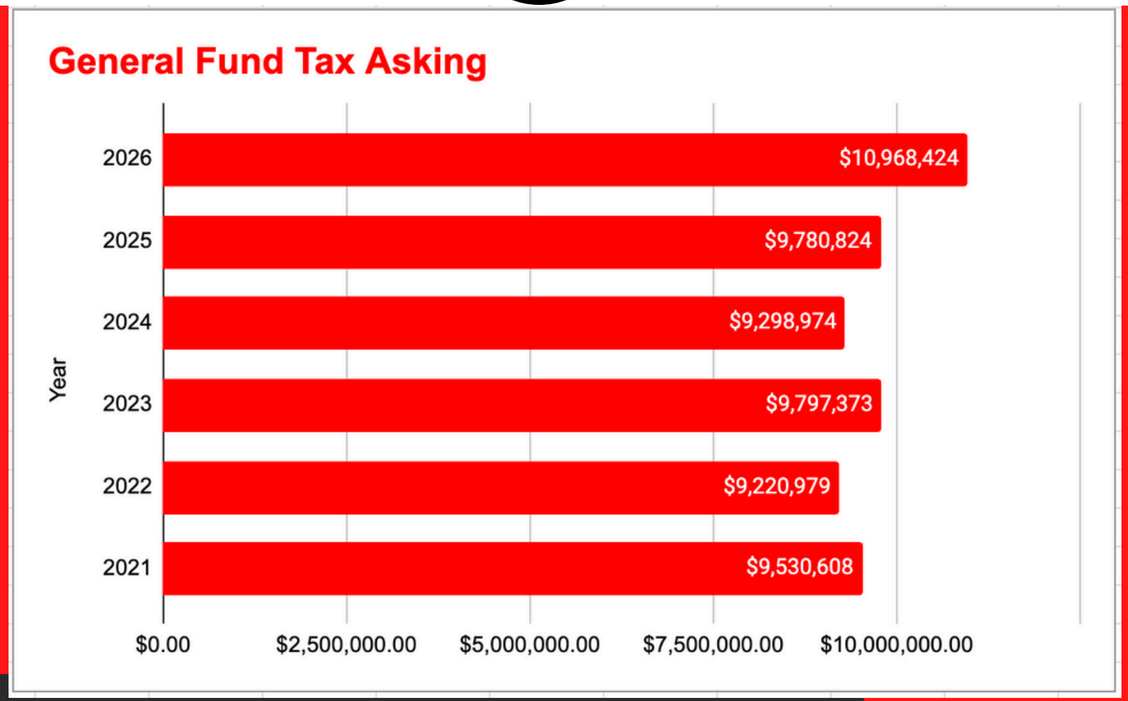
September 11, 2025

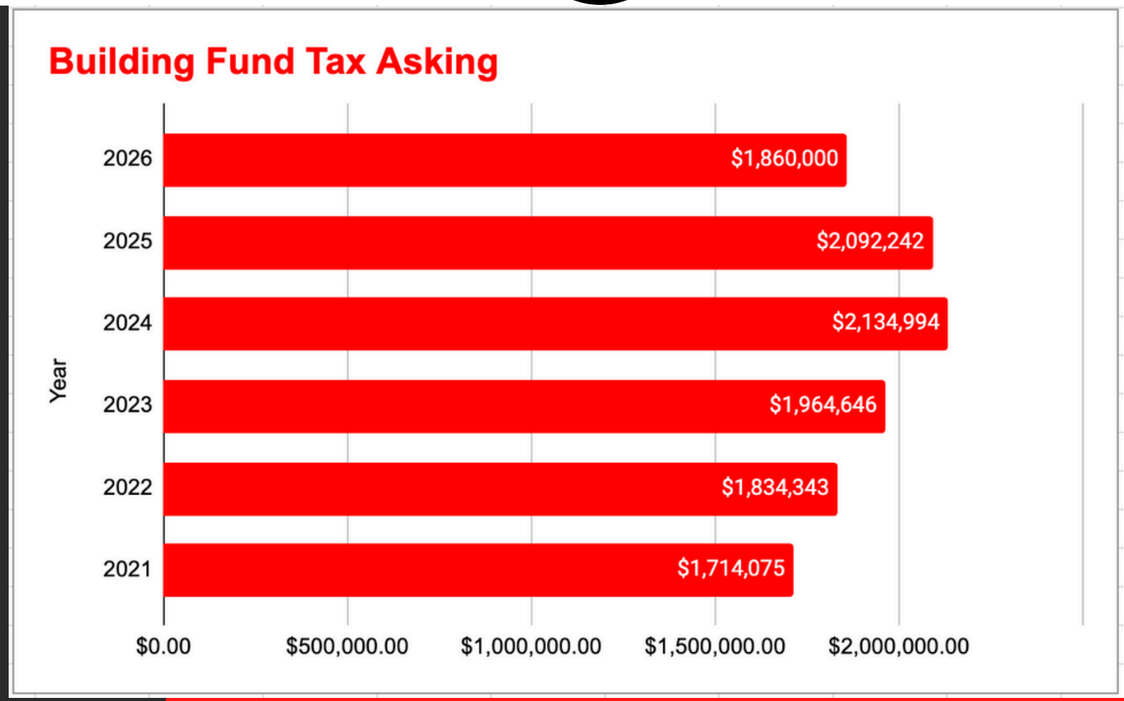


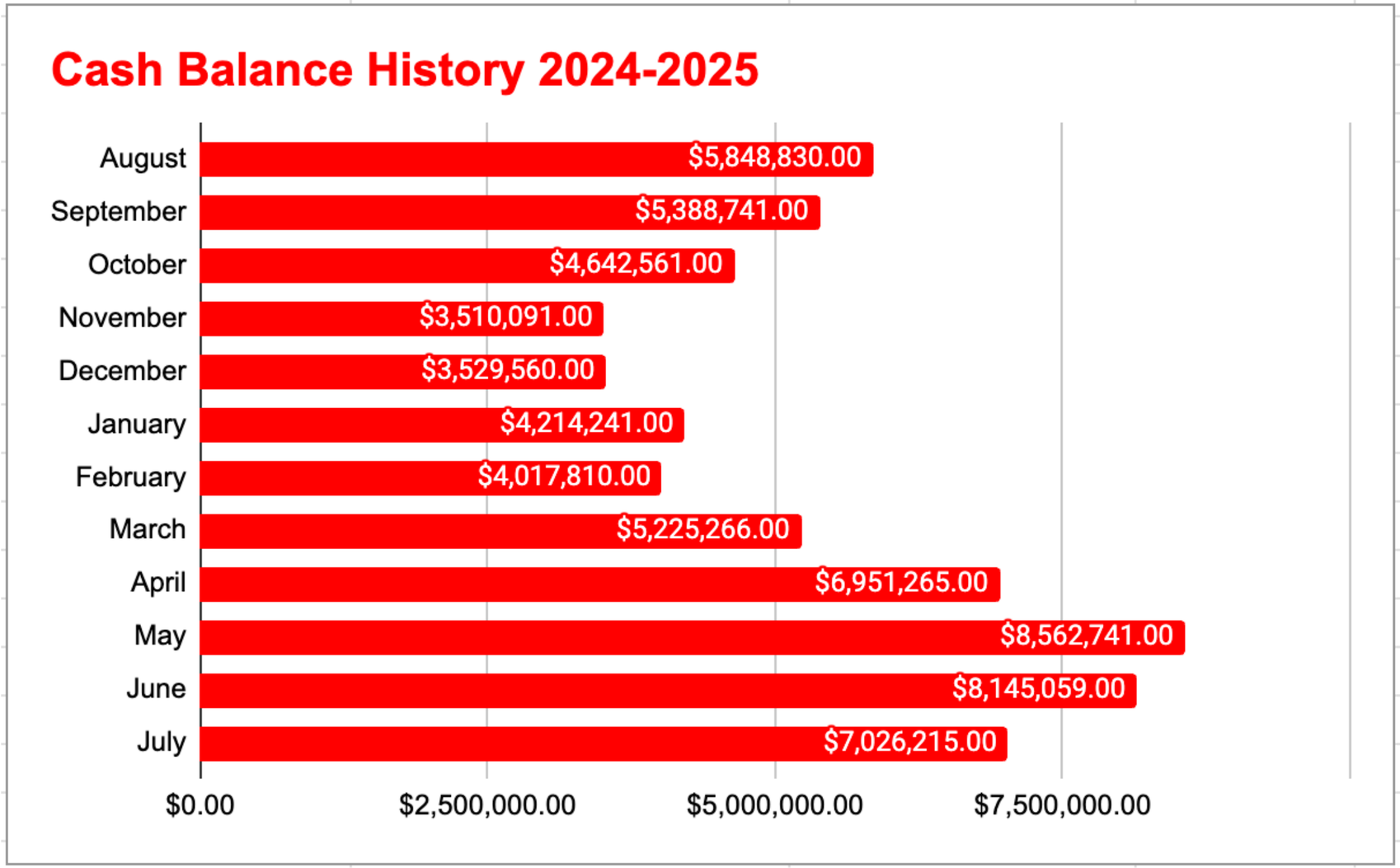



DC West Levy by the Decade
DC West TOTAL Levy
$1.50
$1.25
$1.00
$0.75
$0.50
$1.08
$1.08
$1.08
$1.08
$1.08
$1.08
$0.95
$0.94
$0.94
$0.80
$0.77
$0.77
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
Year

Tax Asking History



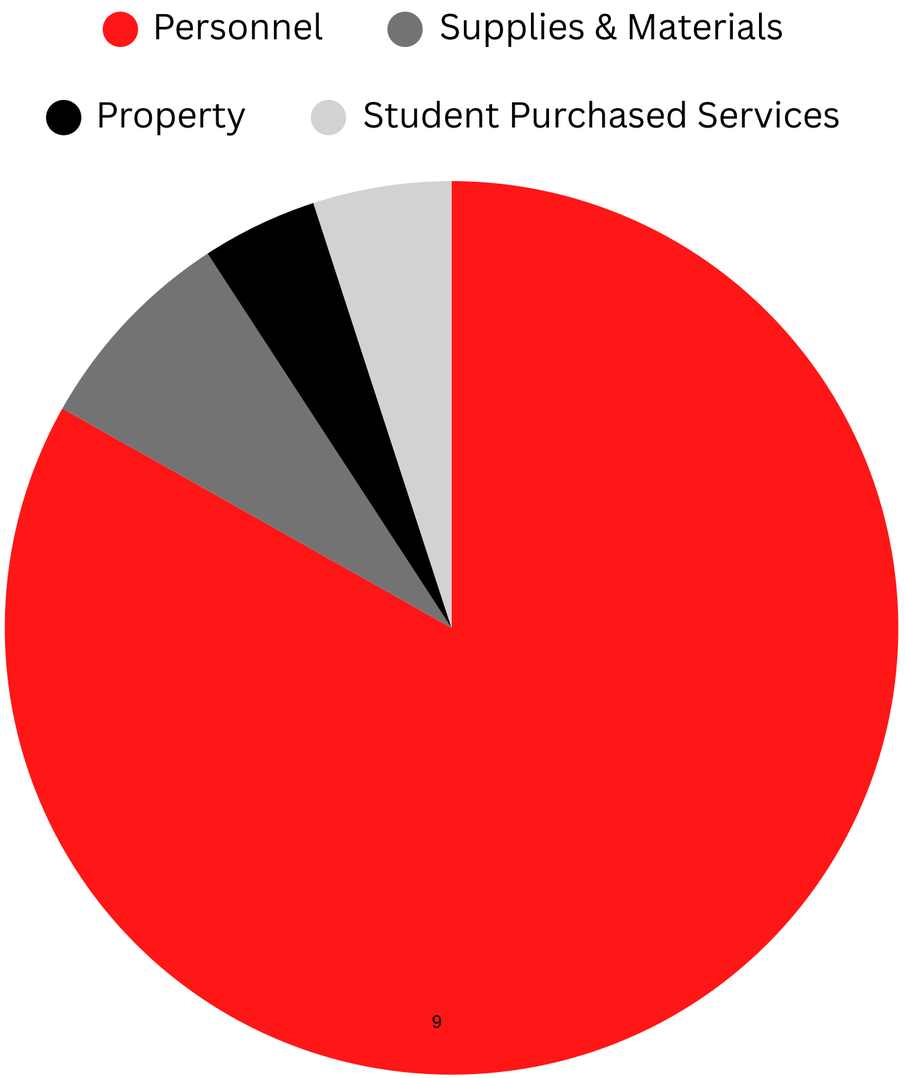



Cash Balance History 2024-2025
August
September
October
November
December
January
February
March
April
May
June
July
$5,848,830.00
$5,388,741.00
$4,642,561.00
$3,510,091.00
$3,529,560.00
$4,214,241.00
$4,017,810.00
$5,225,266.00
$6,951,265.00
$8,562,741.00
$8,145,059.00
$7,026,215.00
$0.00
$2,500,000.00
$5,000,000.00
$7,500,000.00

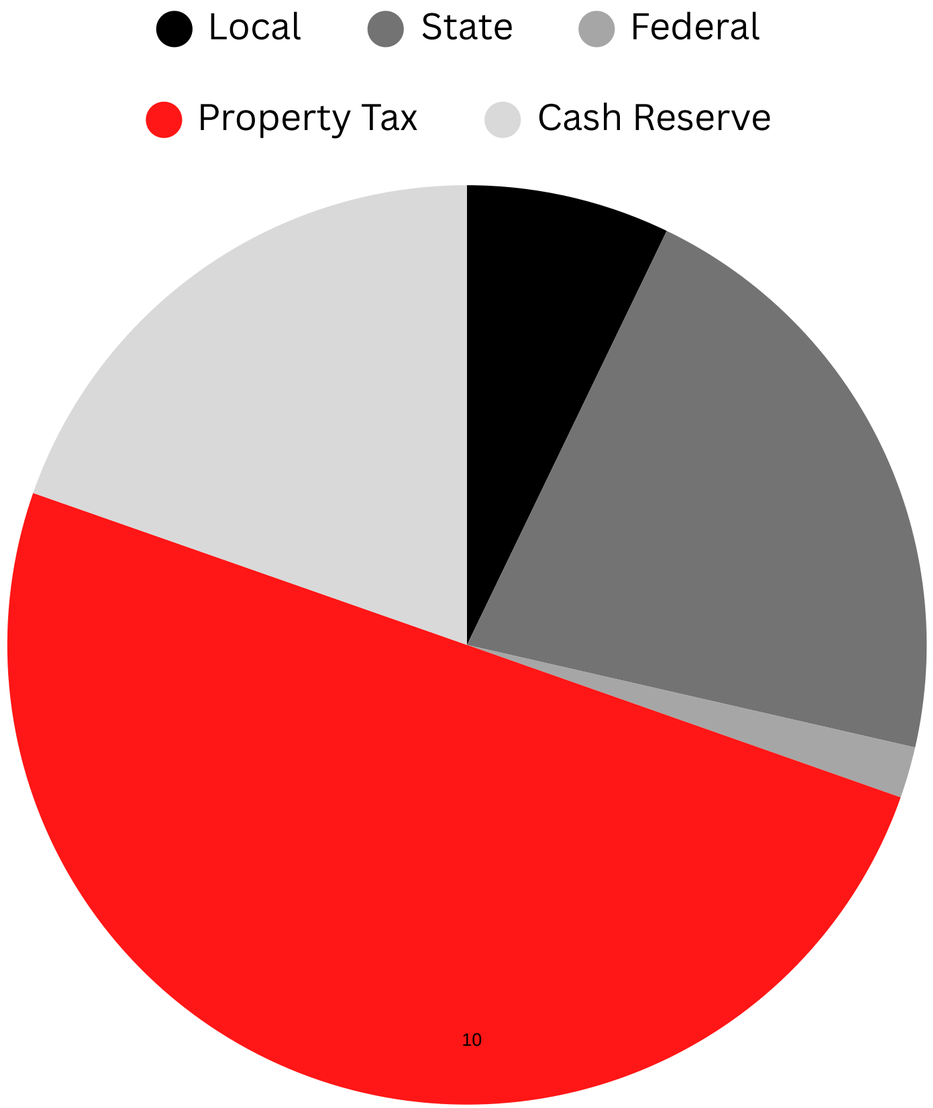
General Fund Budget Recommendations

Budget Categories	2024-25 Budget	2025-26 Budget	Difference
Non SPED Instructional Programs	$8,372,681.00	$8,519,107.00	$146,426.00
SPED Instructional Programs	$2,266,547.00	$2,534,928.00	$268,381.00
Support Services SPED Related	$596,720.00	$551,856.00	-$44,864.00
Support Services Non-SPED Related	$497,980.00	$522,058.00	$24,078.00
Support Instructional	$757,644.00	$785,282.00	$27,638.00
Board of Education	$87,200.00	$111,624.00	$24,424.00
Executive Administration Services	$387,300.00	$384,046.00	-$3,254.00
District Legal Services	$40,000.00	$40,000.00	$0.00
Office of the Principal	$965,742.00	$971,578.00	$5,836.00
General Admin~ Business Services	$323,944.00	$390,055.00	$66,111.00
Maint & Operation of Building & Sites	$2,026,979.00	$1,935,494.00	-$91,485.00
Vehicle Acquisition & Maintenance	$15,713.00	$9,746.00	-$5,967.00
Non SPED Pupil Transportation	$550,095.00	$658,246.00	$108,151.00
SPED Pupil Transportation	$165,302.00	$172,757.00	$7,455.00
Categorical Grant from Corporation	$164,525.00	$322,001.00	$157,476.00
State Categorical Programs	$137,588.00	$16,376.00	-$121,212.00
Federal Programs	$439,266.00	$412,275.00	-$26,991.00
Totals	**$17,795,226.00**	**$18,337,429.00**	**$542,203.00**

General Fund Expenditures by Type



General Fund Revenue by Type



General Fund Budget Comparison

2024-2025 Budget

General Fund $17,795,226

2025-2026 Budget

General Fund $18,337,429

Increase

$542,203

Percentage Increase

3%

Fund	Budgeted Disbursements	Other Revenue/Cash Reserve	Property Tax
Activities	$515,730	$0	$0
School Lunch	$625,651	$0	$0
Qualified Capital Purpose Undertaking	$1,166,090	$0	$583,885
Student Fees	$40,890	$0	$0
Special Building Fund	$2,565,627	$0	$1,860,000
Bond	$3,049,840	$0	$1,244,832

Proposed Budgets in Other Funds

Prior Year Non-Bond Property Tax Request	$11,873,066
+Base Limitation Percentage Increase	2%
+Real Growth Percentage Increase	6.05%
Total Allowable Growth Percentage	8.05%
Total Property Tax Request Allowed without Joint Public Hearing with Douglas County	**$12,828,848**
2025-2026 Non-Bond Property Tax Request	**$12,828,424**

Allowable Growth Limitation

2024-2025 Non-Bond Property Tax Request	$11,873,066
2025-2026 Non-Bond Property Tax Request Authority (State Certified)	$11,830,922
Additional Allowable Base Growth with 70% Board Approval	+(6%) $1,065,456
Property Tax Request Authority including Board Approved Amount	**$12,896,378**
2025-2026 Non-Bond Property Tax Request	**$12,828,424**

Property Tax Request Authority



Levy Summary

2025-2026

- General Fund $0.57
- Special Building Fund $0.10
- Bond Fund $0.07
- QCPUF $0.03
- Total Levy $0.77

Budget Facts

- The general fund operating budget increased by 3%
- Valuation increased by 8%
- Real growth in valuation was 6%
- The overall tax asking increased by 8% due to:
  - loss in net option funding
  - loss in property tax authority base growth
  - loss in Federal funding
  - increases in staff compensation





Next Steps

- QCPUF Resolution Approval
- Property Tax Authority Resolution Approval
- Budget Approval
- Tax Request Approval
- Budget Submission by Sept. 30th

Board of Education

Cole Groteluschen

Dr. Kelly Hinrichs

Luke Janke

Jamie Jorgensen

Elizabeth Mayer

Jim Tomanek

Dr. Melissa Poloncic, Superintendent

Kristi Trost, Board Secretary

This pamphlet has been developed to help the general public attending a meeting of the Board of Education to understand the internal operation of the Board. It is hoped that this pamphlet will foster improved relations between the Board and the citizens it serves.

Meetings of the Board

When

- The Board of Education convenes once each month on the second Monday except in the months that have five Mondays. In months with five Mondays, the Board convenes on the third Monday of the month. Holidays and unexpected conflicts may create exceptions to this practice.
- The Board of Education will convene in special session whenever it is deemed necessary for the efficient operation of the school district.
- Board of Education meetings are called to order at 7:00 p.m. unless another time is stipulated.

Where

- Regular and special meetings of the Board of Education will be held in the Board Room on the Valley Campus at 401 S. Pine St., in Valley, unless another location is specifically identified.
- Whenever public participation dictates the need for a larger meeting room, the Board will convene in the High School library.

Notice of Meetings

- Official notice of the time and place of the regular board meetings are posted on the doors of the schools, banks in Valley and Waterloo and the Valley City Hall.
- Notice of special meetings will be posted at least 24 hours in advance. Hearings will be published in The Omaha Daily Record.

Business of the Board

Agendas

- Agendas for the regular meeting on the second Monday of the month will be prepared in advance and kept current and available in the superintendent's office. Business items of an emergency nature may be placed on the agenda by a majority vote of the Board of Education.
- Parents, employees and patrons may request items placed before the Board of Education for consideration by contacting the Superintendent at least three business days in advance of a regular meeting.

Public Participation

- The Board of Education invites you to offer comments during the Public Communication and Correspondence portion of the meeting. Public requesting to offer comments during the Public Communication portion of the meeting shall make a request to speak or complete the sign-in information sheet at the meeting. The individual is asked to state the purpose and general nature of his or her appearance before the Board. The Board President shall indicate to the individual how much time the Board will allot the individual. Speakers normally will be given five minutes with a maximum of 20 minutes set aside for such communications.
- Members of the public requesting to speak to an item considered New or Old Business on the Agenda will request time during the Public Communications portion of the meeting. Unless the comments are related to an agenda item no action will be taken by the Board. Questions or requests of the Board by the public will be taken under consideration. The Board will direct the Superintendent, or the Superintendent's designee, to respond in writing to any public

question or request brought before the Board. Equal time shall be allotted to individuals speaking for and against a proposal when opposing points of view are represented at the board meeting.

- The Board invites you to share any information you may have or address any question to any Board member or the Superintendent regarding new business in the week prior to the next meeting.

- If, at any Board meeting, any person shall conduct himself or herself in a disorderly manner and after notice of the president or the person presiding shall persist therein, the president or person presiding may ask the person to leave and if the person refuses, the president or presiding officer may order any law enforcement officer or any other person or persons to take him or her into custody until the meeting is adjourned.

- Meetings may be recorded. Recording must be done so as not to disrupt the meeting.

- Meetings of the Board of Education shall be conducted in compliance with appropriate policy, state statutes and open meeting laws.

Mission Statement

DC West Community Schools engages, prepares, and empowers all of our students for the future.



The Douglas County West Community Schools does not discriminate on the basis of race, color, national origin, sex, disability, religion, age or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

Students: Superintendent of Schools, 401 S. Pine St., Valley, Nebraska 68064 (402-359-2583).

Employees and Others: Superintendent of Schools, 401 S. Pine St., Valley, Nebraska 68064 (402-359-2583).

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Dept. of Education (OCR), please contact OCR at 8930 Ward Pkwy, Suite 2037, Kansas City, Missouri 64114, (816) 268-0550 (voice) or (877) 521-2172 (telecommunications device for the deaf) or ocr.kansascity@ed.gov.



Board Meeting Procedures

"Engage, Prepare, and Empower"

Douglas County West Community Schools
P.O. Box 378
401 S. Pine St.
Valley, Nebraska 68064