

# CASS COUNTY

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

**PUBLIC NOTICE** is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 9th day of September 2025 at 8:00 AM at the Cass County Courthouse, 346 Main Street, Plattsmouth, NE 68048 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.

| Funds                                                                | Actual Disbursements<br>2023-2024<br>(1) | Actual Disbursements<br>2024-2025<br>(2) | Proposed Disbursements<br>2025-2026<br>(3) | Necessary Cash Reserve<br>(4) | Total Available Resources Before<br>Property Taxes<br>(5) | Total Real and Personal<br>Property Tax Requirements<br>(6) |
|----------------------------------------------------------------------|------------------------------------------|------------------------------------------|--------------------------------------------|-------------------------------|-----------------------------------------------------------|-------------------------------------------------------------|
| GENERAL                                                              | 21,717,131.17                            | 22,450,669.99                            | 28,756,164.17                              | 7,000,000.00                  | 17,091,588.97                                             | 18,664,575.20                                               |
| ROAD                                                                 | 9,279,939.66                             | 7,290,841.31                             | 9,191,146.88                               | 1,816.39                      | 9,192,963.27                                              | 0.00                                                        |
| ROAD SINKING                                                         | 162,711.28                               | 0.00                                     | 46,334.58                                  | 0.00                          | 46,334.58                                                 | 0.00                                                        |
| HIWAY BUYBACK                                                        | 708,978.79                               | 0.00                                     | 2,366,842.60                               | 0.00                          | 2,366,842.60                                              | 0.00                                                        |
| JUVENILE DIVERSION                                                   | 0.00                                     | 0.00                                     | 22,159.97                                  | 0.00                          | 22,159.97                                                 | 0.00                                                        |
| COMMUNICATION TOWER                                                  | 47,600.91                                | 31,450.00                                | 174,155.67                                 | 0.00                          | 174,155.67                                                | 0.00                                                        |
| VISITOR PROMOTION                                                    | 97,220.29                                | 102,666.52                               | 352,000.00                                 | 26,943.11                     | 378,943.11                                                | 0.00                                                        |
| VISITOR IMPROVEMENT                                                  | 165,490.51                               | 135,198.44                               | 404,000.00                                 | 31,094.58                     | 435,094.58                                                | 0.00                                                        |
| RECORD PRESERVATION                                                  | 10,515.68                                | 18,608.93                                | 144,000.00                                 | 21,461.90                     | 165,461.90                                                | 0.00                                                        |
| OPIOIDS                                                              | 0.00                                     | 0.00                                     | 146,275.62                                 | 0.00                          | 146,275.62                                                | 0.00                                                        |
| DRUG LAW ENFORCEMENT                                                 | 0.00                                     | 0.00                                     | 15,003.47                                  | 0.00                          | 15,003.47                                                 | 0.00                                                        |
| FEMA                                                                 | 107,015.88                               | 8,846.27                                 | 230,524.77                                 | 0.00                          | 230,524.77                                                | 0.00                                                        |
| PRIVATE GRANTS                                                       | 0.00                                     | 0.00                                     | 6,784.46                                   | 0.00                          | 6,784.46                                                  | 0.00                                                        |
| CERT & EMERG TEAMS GRANT                                             | 0.00                                     | 532.94                                   | 23,428.77                                  | 0.00                          | 23,428.77                                                 | 0.00                                                        |
| COVID-AMERICAN RESCUE PLAN                                           | 2,458,402.90                             | 426,770.97                               | 984,679.46                                 | 0.00                          | 984,679.46                                                | 0.00                                                        |
| MAPA-CORONAVIRUS RESPONSE/RELIEF                                     | 10,000.00                                | 0.00                                     | 0.00                                       | 0.00                          | 0.00                                                      | 0.00                                                        |
| TRIBAL                                                               | 0.00                                     | 0.00                                     | 100,000.00                                 | 0.00                          | 100,000.00                                                | 0.00                                                        |
| INHERITANCE                                                          | 1,001,054.83                             | 2,610,370.06                             | 4,844,319.98                               | 0.00                          | 4,844,319.98                                              | 0.00                                                        |
| KENO/LOTTERY                                                         | 16,577.00                                | 68,866.98                                | 244,144.15                                 | 0.00                          | 244,144.15                                                | 0.00                                                        |
| E911                                                                 | 39,926.42                                | 6,957.44                                 | 186,612.93                                 | 0.00                          | 186,612.93                                                | 0.00                                                        |
| E911 WIRELESS                                                        | 37,822.43                                | 155,929.25                               | 389,920.85                                 | 0.00                          | 389,920.85                                                | 0.00                                                        |
| <b>GRAND TOTAL</b>                                                   | <b>35,860,387.75</b>                     | <b>33,307,709.10</b>                     | <b>48,628,498.33</b>                       | <b>7,081,315.98</b>           | <b>37,045,239.11</b>                                      | <b>18,664,575.20</b>                                        |
| <b>Unused Property Tax Request Authority available for next year</b> |                                          |                                          |                                            |                               |                                                           | <b>27,004.87</b>                                            |

# CASS COUNTY

## NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

**PUBLIC NOTICE** is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 18th day of September 2025 at 6:30 PM at the Plattsmouth Community Center 308 S. 18th St, Plattsmouth, NE 68048 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

|                                                        | 2024             | 2025             | Change |
|--------------------------------------------------------|------------------|------------------|--------|
| Operating Budget                                       | 50,581,886.43    | 48,628,498.33    | -3.86% |
| Property Tax Request                                   | 16,469,627.27    | 18,664,575.20    | 13.33% |
| Valuation                                              | 4,690,379,233.00 | 5,267,770,200.00 | 12.31% |
| Tax Rate                                               | 0.351136         | 0.354316         | 0.91%  |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.312649         |                  |        |