2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 720019 Class #: 3

Osceola Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Polk County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 4,154,263.00	$ 4,154,263.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 560,626.00		$ 560,626.00
Special Building Fund	$ -	$ 100,000.00	$ 100,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 560,626.00	$ 4,254,263.00	$ 4,814,889.00

Outstanding Bonded Indebtedness as of September 1, 2024
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 6,140,000.00	Principal
$ 1,543,928.50	Interest
$ 7,683,928.50	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 612,107,740

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

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, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

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, 2023 through June 30, 2024?

[ ] YES [X] NO

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

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

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

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 720019
Osceola Public Schools

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,124,374.00	2,160,718.00	4,112,720.00	6,273,438.00	570,000.00	4,891,282.00	5,461,282.00	812,156.00	6,273,438.00
Depreciation	217,669.00	217,669.00		217,669.00			217,669.00		217,669.00
Employee Benefit	38,525.00	38,525.00		38,525.00			38,525.00	-	38,525.00
Contingency	-	-		-			-		-
Activities	98,240.00	283,240.00		283,240.00			283,240.00	-	283,240.00
School Nutrition	115,548.00	236,048.00		236,048.00			236,048.00	-	236,048.00
Bond	641,142.00	641,757.00	555,020.00	1,196,777.00			514,238.00	682,539.00	1,196,777.00
Special Building	696,104.00	696,104.00	99,000.00	795,104.00			795,104.00		795,104.00
Qualified Capital Purpose Undertaking	19,653.00	19,653.00	-	19,653.00			19,653.00	-	19,653.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,951,255.00	4,293,714.00	4,766,740.00	9,060,454.00	570,000.00	4,891,282.00	7,565,759.00	1,494,695.00	9,060,454.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,112,720.00	555,020.00	99,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	41,543.00	5,606.00	1,000.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,154,263.00	560,626.00	100,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 385,741.00	$ 175,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
49,445.00	-	-	-

County-District # 720019

Osceola Public Schools

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	600,767.00	2,502,524.00	3,950,834.00	6,453,358.00	420,683.00	4,908,301.00	5,328,984.00	1,124,374.00
Depreciation	292,342.00	292,669.00		292,669.00			75,000.00	217,669.00
Employee Benefit	38,479.00	38,525.00		38,525.00			-	38,525.00
Contingency	-	-		-			-	-
Activities	105,615.00	309,560.00		309,560.00			211,320.00	98,240.00
School Nutrition	145,469.00	311,352.00		311,352.00			195,804.00	115,548.00
Bond	551,850.00	623,409.00	528,451.00	1,151,860.00			510,718.00	641,142.00
Special Building	859,612.00	875,223.00	81,086.00	956,309.00			260,205.00	696,104.00
Qualified Capital Purpose Undertaking	19,616.00	19,653.00	-	19,653.00			-	19,653.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,613,750.00	4,972,915.00	4,560,371.00	9,533,286.00	420,683.00	4,908,301.00	6,582,031.00	2,951,255.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	186,029.00

County-District # 720019

Osceola Public Schools

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	630,146.00	1,817,203.00	3,425,637.00	5,242,840.00	429,090.00	4,212,983.00	4,642,073.00	600,767.00
Depreciation	295,910.00	327,342.00		327,342.00			35,000.00	292,342.00
Employee Benefit	38,259.00	38,479.00		38,479.00			-	38,479.00
Contingency	-	-		-			-	-
Activities	130,484.00	365,696.00		365,696.00			260,081.00	105,615.00
School Lunch	127,719.00	334,645.00		334,645.00			189,176.00	145,469.00
Bond	505,118.00	573,116.00	489,952.00	1,063,068.00			511,218.00	551,850.00
Special Building	725,708.00	744,391.00	119,161.00	863,552.00			3,940.00	859,612.00
Qualified Capital Purpose Undertaking	16,155.00	19,605.00	11.00	19,616.00			-	19,616.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,469,499.00	4,220,477.00	4,034,761.00	8,255,238.00	429,090.00	4,212,983.00	5,641,488.00	2,613,750.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	189,995.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Osceola Public Schools**
ADDRESS	**565 S Kimmel St**
CITY & ZIP CODE	**Osceola, NE 68651**
TELEPHONE	**402-747-3121**
WEBSITE	**www.osceolaschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mike Neujahr	Jason Lavaley	
TITLE /FIRM NAME	Chairperson	Superintendent	
TELEPHONE	402-747-3121	402-747-3121	
EMAIL ADDRESS	mike.neujahr@3e-co.com	jlavaley@osceola.esu7.org	

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Osceola Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,228,663.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

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

Real Growth Percentage Increase

2,788,280.00 (2024 Real Growth Value per Assessor) / 530,837,973.00 (Prior Year Total Real Property Valuation per Assessor) = 0.53 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.53 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 106,985.17

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 4,335,648.17
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 4,254,263.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or 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 the required 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.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 720019

Osceola Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Osceola Public Schools
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,154,263.00	560,626.00	100,000.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	560,626.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	560,626.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,154,263.00	-	100,000.00	-
14	Assessed Valuation	612,107,740	612,107,740	612,107,740	612,107,740
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.678682	0.000000	0.016337	0.000000
16	Total Levy for Compliance	0.695019			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the total levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 4,154,263.00	$ 612,107,740	0.678682
Special Building Fund	$ 100,000.00	$ 612,107,740	0.016337
Bond Fund	$ 560,626.00	$ 612,107,740	0.091589
Bond Fund	$ -	$ 612,107,740	0.000000
Bond Fund	$ -	$ 612,107,740	0.000000
QCPUF Fund	$ -	$ 612,107,740	0.000000
QCPUF Fund	$ -	$ 612,107,740	0.000000
	$ -	$ 612,107,740	0.000000
	$ -	$ 612,107,740	0.000000
	$ -	$ 612,107,740	0.000000
	$ -	$ 612,107,740	0.000000
	$ -	$ 612,107,740	0.000000
	$ -	$ 612,107,740	0.000000
Total	$ 4,814,889.00		$ 0.786608

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract for Jason Lavaley

Notice is hereby given that Osceola Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on Jaunary 8, 2024 at 6:00 pm at the MS/HS Media Center in Osceola, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 140,500.00	$ 140,500.00	$ 281,000.00
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 27,645.72	$ 27,645.72	$ 55,291.44
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 26,526.40	$ 26,526.40	$ 53,052.80
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 500.00	$ 500.00	$ 1,000.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	$ 195,172.12	$ 195,172.12	$ 390,344.24

Schedule D

HEARINGS AND MEETING NOTICE

Public notice is hereby given, in compliance with the provisions of Nebraska State Statues that the Board of Education of Polk County School District 19, a/Ida Osceola Public Schools, will meet MONDAY, SEPTEMBER 9, 2024, at 6:00 PM in the Middle School/ High School Media Center at 565 S Kimmel Street, Osceola, Nebraska to hold two public hearings and a regular meeting. The purpose of the two hearings is to discuss, consider, and receive input from the public about the 2024-2025 school year budgets and the final property tax request for the 2024-2025 school year. The budgets hearing for the 2024-2025 school year will be at 6:00 PM. The final property tax request for the 2024-2025 school year is scheduled for 6: 15 PM. After the hearings, the Board of Education will meet in regular session. An agenda for the public hearings and the regular meeting, which shall be kept continually current, is readily available for public inspection at the Superintendent's office during normal business hours.

/s/ Dr. Jason Lavaley, Superintendent

This notice was posted on Thursday, August 29, 2024, at the Osceola Middle/High School, Jeffrey Elementary School, Pinnacle Bank- Osceola, and Osceola Post Office. This notice was also published in "The Polk County News" on the same date.

Debra D. Berry, Secretary of the Board Appointed

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

29 day of August, 2024.

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 9 day of September, 2024.

Sandra Thomp
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

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Editor/Publisher

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Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

over for notice

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Osceola Public Schools (720018) in Polk 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 9 day of September, 2024 at 6:00 o'clock, PM, at Osceola 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,642,073.00	$ 5,328,984.00	$ 5,461,282.00	$ 812,156.00	$ 2,160,718.00	$ 4,154,263.00
Depreciation	$ 35,000.00	$ 75,000.00	$ 217,669.00		$ 217,669.00	
Employee Benefit	$ -	$ -	$ 38,525.00	$ -	$ 38,525.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 260,081.00	$ 211,320.00	$ 283,240.00	$ -	$ 283,240.00	
School Nutrition	$ 189,176.00	$ 195,804.00	$ 236,048.00	$ -	$ 236,048.00	
Bond	$ 511,218.00	$ 510,718.00	$ 514,238.00	$ 682,539.00	$ 641,757.00	$ 560,626.00
Special Building	$ 3,940.00	$ 260,205.00	$ 795,104.00		$ 696,104.00	$ 100,000.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 19,653.00	$ -	$ 19,653.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,641,488.00	$ 6,582,031.00	$ 7,565,759.00	$ 1,494,695.00	$ 4,293,714.00	$ 4,814,889.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 560,626.00	$ 4,254,263.00	$ 4,814,889.00

ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Depreciation	$ 35,000.00	$ 75,000.00	$ 217,669.00		$ 217,669.00	
Employee Benefit	$ -	$ -	$ 38,525.00	$ -	$ 38,525.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 260,081.00	$ 211,320.00	$ 283,240.00	$ -	$ 283,240.00	
School Nutrition	$ 189,176.00	$ 195,804.00	$ 236,048.00	$ -	$ 236,048.00	
Bond	$ 511,218.00	$ 510,718.00	$ 514,238.00	$ 682,539.00	$ 641,757.00	$ 560,626.00
Special Building	$ 3,940.00	$ 260,205.00	$ 795,104.00		$ 696,104.00	$ 100,000.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 19,653.00	$ -	$ 19,653.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,641,488.00	$ 6,582,031.00	$ 7,565,759.00	$ 1,494,695.00	$ 4,293,714.00	$ 4,814,889.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 560,626.00	$ 4,254,263.00	$ 4,814,889.00

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

29 day of August, 2024.

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 9 day of September, 2024.

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

over for notice

Notice of Special Hearing To Set Final Tax Request

Osceola Public Schools (720010) in Polk 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 9 day of, September 2024 at 5:15 o'clock PM, at Osceola High School Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	554,794,306	612,107,740	10%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change In Tax Rate	Change In Operating Budget
General Fund	5,360,574.00	4,152,905.00	0.748549	0.678480	5,461,282.00	4,154,283.00	0.678682	-9%	1%
Bond Fund(s) K - 12	606,879.00	560,826.00	0.101061	0.091588	514,238.00	560,826.00	0.091588	-9%	-15%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	683,933.00	76,756.00	0.013835	0.012377	795,104.00	100,000.00	0.016337	20%	22%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	19,653.00	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	6,843,386.00	4,789,289.00	0.863255	0.782426	6,790,277.00	4,814,809.00	0.786608	-9%	-1%

ZNEZ

Notice of Special Hearing To Set Final Tax Request

Osceola Public Schools (720019) in Polk 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 9 day of, September 2024 at 6:00 o'clock PM, at Osceola High School Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	554,794,305	612,107,740	10%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,380,574.00	4,152,905.00	0.748549	0.678460	5,461,282.00	4,154,263.00	0.678682	-9%	1%
Bond Fund(s) K - 12	608,879.00	560,626.00	0.101051	0.091589	514,238.00	560,626.00	0.091589	-9%	-16%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	653,933.00	75,758.00	0.013655	0.012377	795,104.00	100,000.00	0.016337	20%	22%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	19,653.00	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	6,643,386.00	4,789,289.00	0.863255	0.782426	6,790,277.00	4,814,889.00	0.786608	-9%	2%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 20240909

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Osceola Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Osceola Public Schools resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	4,154,263.00
Bond Fund:	$	560,626.00
Special Building Fund:	$	100,000.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.33 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.782426 per $100 of assessed value.

4. Osceola Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.786608 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Osceola Public Schools will increase (or decrease) last year's budget by 2.21 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Boruch, seconded by Mestl to adopt Resolution #20240909.

Voting yes were:	Voting no were:
Mike Neujahr	
Anthony Mestl	
Daisy Naber	
Jennifer Boruch	
Jena Ockander	
Eric Yungdahl	

Dated this 9th day of September, 2024

Board of Education Regular Meeting
Middle School/High School Media Center
565 Kimmel Street
Osceola, NE 68651
September 9, 2024 @ 6:20 PM

1. Osceola Public Schools Board of Education Information
Notice of this meeting was posted at the Jeffrey Elementary School, Osceola Middle School/High School, Pinnacle Bank of Osceola, and the Osceola Post Office on August 22, 2024. This notice was also published in *The Polk County News* on the same date. A copy of the agenda items is tentative and may be changed by the Board if necessary.

2. Opening Procedures

2.1. Call the Meeting to Order
President Michael Neujahr called the regular meeting to order at 6:20 PM and informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room, then directed the public to its location.

2.2. Roll Call

Jennifer Boruch:	Present	Michael Neujahr:	Present
Anthony Mestl:	Present	Jena Ockander:	Present
Daisy Naber:	Absent	Eric Yungdahl:	Absent

Also present were Superintendent Jason Lavaley, Principal Evan Feezell, Principal Brett Webster, Activities Director Jason Zelasney, Student Council President Bransen Lavaley, and Debra Berry

2.3. Excuse Board Members Who Are Absent
To excuse board members, Passed with a motion by Jena Ockander and a second by Jennifer Boruch.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Michael Neujahr: Yea, Jena Ockander: Yea
Also present were Superintendent Jason Lavaley, Principal Evan Feezell, Principal Brett Webster, Activities Director Jason Zelasney, Student Council President Bransen Lavaley, and Debra Berry.

3. Recognition of Visitors/Communications from the Public

4. Reports

4.1. Student Body President Report
Student Council President Bransen Lavaley gave his written and oral report about possibly allowing students free admittance to home activities.

4.2. Maintenance Report
There was no maintenance report for this meeting. It is scheduled for next month.

4.3. AD Report
Activities Director Jason Zelasney gave his written and oral report about: current sports and activities; a possible 200-foot fence at the ballpark; and upcoming events..

4.4. Principals Reports

4.4.1. Elementary Report
Elementary Principal Brett Webster gave his written and oral report about: MAPS testing will begin Wednesday, September 11th; FastBridge Testing for Reading is finished; Preschool is being "audited"' (this is done every few years by the State); 4th Grade will participate in the Ag Literacy Festival in October; store donations have totaled $1590.00 so far; "Muffins in the Morning" will be Friday, October 4th; Fire Prevention Week is October 9th - 11th; and upcoming events for teachers.

4.4.2. MS/HS Report
Middle/High School Principal Evan Feezell gave his written and oral report about: MAPS testing this week: FastBridge screening is complete; "No Hats, No Phones, Passes in the Hallway" rules are going well; classroom management, relationships and engagement focus; implementing weekly staff check-ins; MTSS data being discussed; positive notes home to students and parents; and getting prepared for Homecoming.;

4.5. Superintendent's Report
Superintendent Jason Lavaley gave his written and oral report about: the football field lighting project is finished; possibly moving the shot-put and discus locations on the track fields; speakers for the track and football field are on backorder; the State Education Conference is scheduled for November 20th - 22nd; legislation updates; NASB updates; and the Superintendent's calendar.

4.6. Board Reports
There were no board reports.

5. Action Items

5.1. Consent Agenda
To approve the consent agenda Passed with a motion by Jennifer Boruch and a second by Jena Ockander.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

5.1.1. Approval of the Previous Meeting's Minutes

5.1.2. Treasurer's Report

5.1.3. Payment of general fund claims in the amount of $353,933.93

5.1.4. Payment of special building fund payment of $81,980.00

5.2. Consider, discuss and take all necessary action on

5.2.1. To approve the school year 2024-2025 general fund, depreciation fund, employee benefit fund, school activities fund, school lunch fund, bond fund, special building fund, and qualified capital purpose undertaking fund budgets

To approve the 2024-2025 school year general fund, depreciation fund, employee benefit fund, school activities fund, school lunch fund, bond fund, special building fund, and qualified capital purpose undertaking fund budgets Passed with a motion by Anthony Mestl and a second by Jennifer Boruch.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

5.2.2. To approve the final property tax request for the 2024-2025 school year
To approve the 2024-2025 school year final property tax request Passed with a motion by Anthony Mestl and a second by Jena Ockander.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

5.2.3. To approve the tax request resolution for 2024-2025 school year
To approve the tax request resolution for the 2024-2025 school year Passed with a motion by Jennifer Boruch and a second by Anthony Mestl.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

5.2.4. Consider, discuss, and take all necessary action on a resolution to adopt updated numbers for accepting option enrollment students in Board Policy 5004 Appendix 1.
To accept the resolution to adopt proposed numbers of option enrollment students for Appendix 1 of Board Policy 5004 as recommended by the administration, and to repeal and rescind all existing board resolutions not set forth in the newly adopted resolution Passed with a motion by Jena Ockander and a second by Jennifer Boruch.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

5.2.5. Consider, discuss and take any necessary action on recognizing the Osceola Education Association (OEA) as the bargaining agent for certified teaching staff for the 2025-2026 school year.
To recognize the Osceola Education Association (OEA) as the bargaining agent for certified teaching staff for the 2025-2026 school year Passed with a motion by Jennifer Boruch and a second by Jena Ockander.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Michael Neujahr: Yea, Jena Ockander: Yea
To go into excutive session Mestl, second by Ockander 6:54 PM. Out at 7:01 PM

6. Next Meeting Dates and Times

6.1. Regular meeting, October 14, 2024, 6:00 PM at the Osceola Middle/High School Media Center.

7. Adjournment
To adjourn meeting at 7:02 PM Passed with a motion by Anthony Mestl and a second by Jena Ockander.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Michael Neujahr: Yea, Jena Ockander: Yea
Motion to go into executive session was made by Anthony Mestl, seconded Jena Ockander. Time is 6:54 PM. Came out at 7:01 PM

Respectfully submitted,

Debra D Berry

Debra D. Berry, Board Secretary Appointed

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
OSCEOLA 19	3	72-0019		612,107,740	2,788,280	530,837,973	0.53

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, POLK County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
OSCEOLA 19 BOND		72-0019	612,107,740

I JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, POLK County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

District Number: 72-0019-000
District Name: OSCEOLA PUBLIC SCHOOLS
District Phone: (402)747-3121

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

File (click file name to view)	Upload DateTime
2024-2025 Budget Documents.pdf (UploadFile_DisplayFile.aspx?ID=21292)	9/17/2024 2:40:50 PM

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	4,305,238
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	4,305,238
Total Allowable Budget Authority	A-780	4,305,238

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	B-100	5,461,282
2024/25 Special Grant Funds	B-110	586,044
2024/25 Special Education Budget of Disbursements & Transfers	B-120	570,000
2024/25 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,305,238
2024/25 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	0
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	2,457,577
2024/25 General Fund Necessary Cash Reserve	C-300	812,156
2024/25 Depreciation Fund Total Requirements	C-310	217,669
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,029,825

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	612,107,740

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	4,153,252
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	359,230
Enter the amount approved by the School Board.	D-140	256,593
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	4,409,845
2024/25 Property Tax Request General Fund	D-210	4,154,263
2024/25 Property Tax Request Special Building Fund	D-220	100,000
2024/25 Total Property Tax Request	D-230	4,254,263
2024/25 Unused Property Tax Request Authority	D-240	155,582
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	555,840

Recalculate LC-2 after making changes to individual lines *(Form not saved)* Recalculate LC-2

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* Log Out

District Number: 72-0019-000
District Name: OSCEOLA PUBLIC SCHOOLS
District Phone: (402)747-3121

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	586,044

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	25,000
Career Pathway Advancement Project (CPAP)	1.16	7,500
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0

EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	94,200
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	44,253
ESEA Title III Grants - Immigrant Education Grants	1.235	1,272
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	20,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	29,664
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	246,043
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	25,998
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	0
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0

Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	5,280
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	75,000
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	10,000
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0

Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0

Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	1,834
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

Board of Education Regular Meeting
Middle School/High School Media Center
565 Kimmel Street
Osceola, NE 68651
August 12, 2024 @ 6:00 PM

1. Osceola Public Schools Board of Education Information
Notice of this meeting was posted at the Jeffrey Elementary School, Osceola Middle School/High School, Pinnacle Bank of Osceola, and the Osceola Post Office on August 8, 2024. This notice was also published in *The Polk County News* on the same date. A copy of the agenda items is tentative and may be changed by the Board if necessary.

2. Opening Procedures
2.1. Call the Meeting to Order
President Michael Neujahr called the regular meeting to order at 6:04 PM and informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room, then directed the public to its location.

2.2. Roll Call

Jennifer Boruch:	Present	Michael Neujahr:	Present
Anthony Mestl:	Present	Jena Ockander:	Present
Daisy Naber:	Present	Eric Yungdahl:	Present

Also present were Superintendent Jason Lavaley, Principal Evan Feezell, Principal Brett Webster, Activities Director Jason Zelasney, Head of Maintenance Jesse Pliefke, and Debra Berry.

2.3. Excuse Board Members Who Are Absent
There were no board members absent.

3. Recognition of Visitors/Communications from the Public
There were two patrons and one staff member present.

4. Reports
4.1. Maintenance/Custodial Report
Head of Maintenance Jesse Pliefke gave his written and oral report about: the football field lights are being installed; the elementary playground received new woodchips; the parking area at the MS/HS had a few loads of gravel spread; parking lot lines have a fresh coat of paint; the crew has been weeding and maintaining the landscapes; the maintenance crew did a great job this summer; the locker area is being completed; the bathrooms at the Elementary are being repaired; the vehicles have been inspected; bus routes have been established; and Mr. Dale Nowak has begun his bus driving training.

4.2. AD Report
Activity Director Jason Zelasney gave his oral and written report about: participation numbers for fall sports are good, and there are no big changes in the fall sports rules.

4.3. Principals Reports
4.3.1. Elementary Report
Elementary Principal Brett Webster gave his written and oral report about: currently, the 2024-2025 school year Elementary student count is 119; "Back to School Night" is scheduled for Wednesday, August 14th from 5:00 PM to 6:00 PM; the school store fundraiser starts August 19th; school pictures are scheduled for August 26th; "Muffins for Mom" will be October 4th; and "Donuts for Dad" is slated for December 6th.

4.3.2. MS/HS Report
Middle/High School Principal Evan Feezell gave his written and oral report about: matching professional development to the evaluations; continuing work on MTSS; brainstormed about ways to get to know students; non-negotiables (phones, tardiness, bathroom, hats); developing two health science and AG pathways; the addition of health science, behavioral health, vet science, and personal finance; tweaked the "Bulldog Period"; and the Middle/High School Open House is scheduled for Wednesday, August 14th, from 6:00 PM to 7:00 PM.

4.4. Superintendent's Report
Superintendent Jason Lavaley gave his written and oral report about: the football field lighting project is on schedule for the completion date of August 23rd; the lighting company will be fixing the track since the track rippled due to boring; an Area Board Meeting is scheduled for August 28th in York; the State Education Conference will be November 20th - 22nd; legislation updates; budget updates; changing class sponsors and pay scale; NASB updates; and the Superintendent's calendar.

4.5. Board Reports
There were no board reports.

5. Action Items
5.1. Consent Agenda
To approve the consent agenda passed with a motion by Daisy Naber and a second by Jennifer Boruch.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.1.1. Approval of the Previous Meeting's Minutes
5.1.2. Treasurer's Report
5.1.3. Payment of general fund claims in the amount of $494,624.83
5.1.4. Payment of special building fund claim of $171,000.00

5.2. Consider, discuss and take all necessary action on
5.2.1. Consider, discuss, and take all necessary action on Policy 6040 Prekindergarten (Preschool or Early Childhood) Program.

To approve Policy 6040 Prekindergarten (Preschool or Early Childhood) Program as written passed with a motion by Jena Ockander and a second by Anthony Mestl.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.2. Consider, discuss, and take all necessary action in accepting the Alicap insurance premium.
To accept Alicap insurance premium for the 2024-2025 school year passed with a motion by Jennifer Boruch and a second by Eric Yungdahl.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.3. Consider, discuss, and take all necessary action on approving Striv contract for streaming services.
To approve the Striv contract for streaming services without the pay-for-view option for the 2024-2025 school year passed with a motion by Anthony Mestl and a second by Jena Ockander.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.4. Consider, discuss and take all necessary action on approving a work release and college release.
To approve the use of work releases for the 2024-2025 school year passed with a motion by Eric Yungdahl and a second by Daisy Naber.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.5. Consider, discuss, and take all necessary action to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to five percent (5.0%).
To adopt the resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to five percent (5.0%) passed with a motion by Jennifer Boruch and a second by Jena Ockander.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.6. Consider, discuss and take all necessary action to set date for the 2024-25 budget hearings.
To set the budgets hearing for the 2024-2025 school year at 6:00 PM on September 9, 2024, passed with a motion by Anthony Mestl and a second by Daisy Naber.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.7. Consider, discuss and take all necessary action to set date for 2024-2025 final property tax hearing.
To set the final property tax hearing for the 2024-2025 school year at 6:15 PM on September 9, 2024, passed with a motion by Jennifer Boruch and a second by Anthony Mestl.

Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

6. Next Meeting Dates and Times
6.1. Special Board Meeting, August 28, 2024, 3:45 PM at the Osceola Middle/High School Media Center to finalize all bills for the 2023-2024 fiscal year.

6.2. Regular Board Meeting, September 9, 2024. 6:00 PM at the Osceola Middle/High School Media Center.

7. Adjournment
To adjourn meeting at 7:17 PM passed with a motion by Eric Yungdahl and a second by Jennifer Boruch.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

Respectfully submitted,

Debra D. Berry, Board Secretary Appointed

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Osceola Public Schools — SUBDIVISION NAME

Polk — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #7	2024-2025 School Year	SPED services, Saff Development, Title and Technology.
Columbus Community College	2024-2025 School Year	College credit classes for qualifying students
Cross County Public Schools	2024-2025 School Year	Coop Wresting and Softball
High Plains Community School District	2024-2025 School Year	Coop softball
Shelby-Rising City Public Schools	2024-2025 School Year	JH Football Coop
Twin River Public Schools	2024-2025 School Year	Baseball

Please Complete this **Basic Data Input -**It will put information consistently throughout

INPUT ↓

County-District #:	720019	
Name of School:	Osceola Public Schools	
Name of County:	Polk	*Do not include the word "County"*
Class:	3	
Current School District Taxable Value	612,107,740	*From County Assessor Certifica*
Prior School District Taxable Value	554,794,305	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	4,789,289.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	4,228,663.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.863255	*Prior Year total levy set by Cou*
School District Real Growth Value	2,788,280.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	530,837,973.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	9	
Month:	September	
Year:	2024	
Time:	6:00	
A.M. or P.M.:	PM	
Location of Hearing:	Osceola High School Media Center	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9	
Month:	September	
Year:	2024	
Time:	6:00	
A.M. or P.M.:	PM	
Location of Hearing:	Osceola High School Media Center	