2025-2026
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, 2025 through AUGUST 31, 2026

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	$ -	$ 4,547,472.00	$ 4,547,472.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 560,626.00		$ 560,626.00
Special Building Fund	$ -	$ 151,515.00	$ 151,515.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 560,626.00	$ 4,698,987.00	$ 5,259,613.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 5,805,000.00	Principal
$ 1,365,142.50	Interest
$ 7,170,142.50	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 714,585,782

*(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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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

2025-2026 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	740,241.00	2,366,561.00	4,501,997.00	6,868,558.00	658,000.00	5,035,036.00	5,693,036.00	1,175,522.00	6,868,558.00
Depreciation	312,606.00	312,606.00		312,606.00			312,606.00		312,606.00
Employee Benefit	39,251.00	39,251.00		39,251.00			39,251.00	-	39,251.00
Contingency	-	-		-			-		-
Activities	122,122.00	297,122.00		297,122.00			297,122.00	-	297,122.00
School Nutrition	71,610.00	262,610.00		262,610.00			262,610.00	-	262,610.00
Bond	642,253.00	642,253.00	555,020.00	1,197,273.00			520,000.00	677,273.00	1,197,273.00
Special Building	664,900.00	664,900.00	150,000.00	814,900.00			814,900.00		814,900.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,592,983.00	4,585,303.00	5,207,017.00	9,792,320.00	658,000.00	5,035,036.00	7,939,525.00	1,852,795.00	9,792,320.00

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)	4,501,997.00	555,020.00	150,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	45,475.00	5,606.00	1,515.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,547,472.00	560,626.00	151,515.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 490,110.00	$ 175,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
-	-	-	-

2024-2025 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	1,166,455.00	2,820,334.00	3,041,818.00	5,862,152.00	414,040.00	4,707,871.00	5,121,911.00	740,241.00
Depreciation	250,761.00	434,956.00		434,956.00			122,350.00	312,606.00
Employee Benefit	38,977.00	39,251.00		39,251.00			-	39,251.00
Contingency	-	-		-			-	-
Activities	116,261.00	346,151.00		346,151.00			224,029.00	122,122.00
School Nutrition	115,308.00	309,013.00		309,013.00			237,403.00	71,610.00
Bond	616,945.00	693,652.00	462,829.00	1,156,481.00			514,228.00	642,253.00
Special Building	699,286.00	718,757.00	71,518.00	790,275.00			125,375.00	664,900.00
Qualified Capital Purpose Undertaking	20,012.00	20,012.00	-	20,012.00			20,012.00	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,024,005.00	5,382,126.00	3,576,165.00	8,958,291.00	414,040.00	4,707,871.00	6,365,308.00	2,592,983.00

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	
$	165,083.00

County-District # 720019

Osceola Public Schools

2023-2024 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	600,767.00	2,436,271.00	3,670,583.00	6,106,854.00	538,670.00	4,401,729.00	4,940,399.00	1,166,455.00
Depreciation	292,342.00	325,761.00		325,761.00			75,000.00	250,761.00
Employee Benefit	38,478.00	38,977.00		38,977.00			-	38,977.00
Contingency	-	-		-			-	-
Activities	105,615.00	318,915.00		318,915.00			202,654.00	116,261.00
School Lunch	145,470.00	319,387.00		319,387.00			204,079.00	115,308.00
Bond	551,850.00	631,317.00	496,346.00	1,127,663.00			510,718.00	616,945.00
Special Building	859,612.00	880,215.00	71,276.00	951,491.00			252,205.00	699,286.00
Qualified Capital Purpose Undertaking	19,616.00	20,012.00	-	20,012.00			-	20,012.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,613,750.00	4,970,855.00	4,238,205.00	9,209,060.00	538,670.00	4,401,729.00	6,185,055.00	3,024,005.00

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	
$	199,569.00

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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,254,263.00
*(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

3,885,100.00	/	612,107,740.00	=	0.63 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.63 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 111,887.12

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ **4,366,150.12**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 4,698,987.00
(Total Personal and Real Property Tax Required for All Other Purposes 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 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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Osceola Public Schools — **Polk**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #7	2025-2026 School Year	SPED services, Saff Development, Title and Technology.
Columbus Community College	2025-2026 School Year	College credit classes for qualifying students
Cross County Public Schools	2025-2026 School Year	Coop Wresling and Softball
High Plains Community School District	2025-2026 School Year	Coop softball
Shelby-Rising City Public Schools	2025-2026 School Year	JH Football Coop
Twin River Public Schools	2025-2026 School Year	Baseball

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 720019

Osceola Public Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2	None	
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	4,547,472.00	560,626.00	151,515.00	-
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					
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)	4,547,472.00	-	151,515.00	-
14	Assessed Valuation	714,585,782	714,585,782	714,585,782	714,585,782
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.636379	0.000000	0.021203	0.000000
16	Total Levy for Compliance	0.657582			

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 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	$ 4,547,472.00	$ 714,585,782	0.636379
Special Building Fund	$ 151,515.00	$ 714,585,782	0.021203
Bond Fund	$ 560,626.00	$ 714,585,782	0.078455
Bond Fund	$ -	$ 714,585,782	0.000000
Bond Fund	$ -	$ 714,585,782	0.000000
QCPUF Fund	$ -	$ 714,585,782	0.000000
QCPUF Fund	$ -	$ 714,585,782	0.000000
	$ -	$ 714,585,782	0.000000
	$ -	$ 714,585,782	0.000000
	$ -	$ 714,585,782	0.000000
	$ -	$ 714,585,782	0.000000
	$ -	$ 714,585,782	0.000000
	$ -	$ 714,585,782	0.000000
Total	$ 5,259,613.00		$ 0.736037

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

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 13, 2025 at 6:00 pm at the MS/HS Media Center in Osceola, Nebraska.

After the 2025/26 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 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 146,500.00	$ 146,500.00	**$ 293,000.00**
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)*	$ 29,203.00	$ 29,203.00	$ 58,406.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 25,681.00	$ 25,681.00	$ 51,362.00
• *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:	**$ 201,884.00**	**$ 201,884.00**	**$ 403,768.00**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 20250924

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 2025-2026 property tax request be set at:

General Fund:	$	4,547,472.00
Bond Fund:	$	560,626.00
Special Building Fund:	$	151,515.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 16.74 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 0.673802 per $100 of assessed value.

4. Osceola Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.736037 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 (decrease) last year's budget by 5.21 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Jennifer Boruch, seconded by Daisy Naber to adopt Resolution #20250924.

Voting yes were:	Voting no were:
Jennifer Boruch	None
Anthony Mestl	
Daisy Naber	
Michael Neujahr	
Jena Ockander	

Dated this 24th day of September, 2025



Board of Education Special Meeting
Middle School/High School Media Center
565 Kimmel Street
Osceola, NE 68651-0198
September 24, 2025

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, the Osceola Post Office, and on the Osceola School website on September 19, 2025. 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 at 7:10PM

2.2. Roll Call

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

2.3. Excuse Board Members Who Are Absent
To excuse Eric Yungdahl. This motion, made by Daisy Naber and seconded by Anthony Mestl, Passed.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

3. Action Items

3.1. To approve the final property tax request for the 2025-2026 school year
To approve the 2025-2026 school year final property tax request. This motion, made by Anthony Mestl and seconded by Jena Ockander, Passed.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

3.2. To approve the tax request resolution for 2025-2026 school year
To approve the tax request resolution for the 2025-2026 school year. This motion, made by Jennifer Boruch and seconded by Daisy Naber, Passed.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

4. Next Meeting Dates and Times

4.1. Regular meeting on October 13th, 2025, 6:00PM at the Osceola Middle/High School Media Center.

5. Adjournment
Moved to adjourn meeting at 7:14PM. This motion, made by Anthony Mestl and seconded by Daisy Naber, Passed.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Osceola Public Schools (720019) 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 8 day of September, 2025 at 6:30 o'clock, AM, 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 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	$ 4,940,399.00	$ 5,121,911.00	$ 5,693,036.00	$ 1,175,522.00	$ 2,366,561.00	$ 4,547,472.00
Depreciation	$ 75,000.00	$ 122,350.00	$ 312,606.00		$ 312,606.00	
Employee Benefit	$ -	$ -	$ 39,251.00	$ -	$ 39,251.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 202,654.00	$ 224,029.00	$ 297,122.00	$ -	$ 297,122.00	
School Nutrition	$ 204,079.00	$ 237,403.00	$ 262,610.00	$ -	$ 262,610.00	
Bond	$ 510,718.00	$ 514,228.00	$ 520,000.00	$ 677,273.00	$ 642,253.00	$ 560,626.00
Special Building	$ 252,205.00	$ 125,375.00	$ 814,900.00		$ 664,900.00	$ 151,515.00
Qualified Capital Purpose Undertaking	$ -	$ 20,012.00	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,185,055.00	$ 6,365,308.00	$ 7,939,525.00	$ 1,852,795.00	$ 4,585,303.00	$ 5,259,613.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 560,626.00	$ 4,698,987.00	$ 5,259,613.00

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 24 day of, September 2025 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.

	2024-2025	2025-2026	Change
Property Valuations	612,107,740	714,585,782	17%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,461,282.00	4,154,263.00	0.678682	0.581353	5,693,036.00	4,547,472.00	0.636379	-6%	4%
Bond Fund(s) K - 12	514,238.00	560,626.00	0.091589	0.078455	520,000.00	560,626.00	0.078455	-14%	1%
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	795,104.00	100,000.00	0.016337	0.013994	814,900.00	151,515.00	0.021203	30%	2%
Qualified Capital Purpose Undertaking Fund K - 12	19,653.00		0.000000	0.000000	-	-	0.000000	#DIV/0!	-100%
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	6,790,277.00	4,814,889.00	0.786608	0.673802	7,027,936.00	5,259,613.00	0.736037	-6%	3%

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

4 day of September 20 25

over for notice

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 20 day of September, 2025

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Osceola Public Schools (720019) 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 8 day of September, 2025 at 6:30 o'clock, AM, 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 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	$ 4,940,399.00	$ 5,121,911.00	$ 5,693,036.00	$ 1,176,522.00	$ 2,366,561.00	$ 4,547,472.00
Depreciation	$ 75,000.00	$ 122,350.00	$ 312,606.00		$ 312,606.00	
Employee Benefit	$ -	$ -	$ 39,251.00	$ -	$ 39,251.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 202,854.00	$ 224,029.00	$ 297,122.00	$ -	$ 297,122.00	
School Nutrition	$ 204,079.00	$ 237,403.00	$ 262,610.00	$ -	$ 262,610.00	
Bond	$ 510,718.00	$ 514,228.00	$ 520,000.00	$ 677,273.00	$ 642,253.00	$ 560,626.00
Special Building	$ 252,205.00	$ 125,375.00	$ 814,900.00		$ 684,900.00	$ 151,515.00
Qualified Capital Purpose Undertaking	$ -	$ 20,012.00	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,185,055.00	$ 6,365,308.00	$ 7,939,525.00	$ 1,852,795.00	$ 4,585,303.00	$ 5,259,613.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 560,626.00	$ 4,698,987.00	$ 5,259,613.00

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PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, }
POLK COUNTY } ss

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

4 day of September, 20 25

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 20 day of September, 20 25

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 (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 24 day of, September 2025 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.

	2024-2025	2025-2026	Change
Property Valuations	812,107,740	714,565,782	17%

	2024-2025 Budget Information				2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,461,282.00	4,154,263.00	0.678682	0.581353	5,693,036.00	4,547,472.00	0.636379	-6%	4%
Bond Fund(s) K - 12	514,238.00	560,626.00	0.091589	0.078455	520,000.00	560,626.00	0.078455	-14%	1%
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	795,104.00	100,000.00	0.016337	0.013994	814,900.00	151,515.00	0.021203	30%	2%
Qualified Capital Purpose Undertaking Fund K - 12	19,653.00		0.000000	0.000000			0.000000	#DIV/0!	-100%
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	6,790,277.00	4,814,889.00	0.786608	0.673802	7,027,936.00	5,259,613.00	0.736037	-6%	3%

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CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025
{certification required on or before August 20th of each year}

TO: OSCEOLA PUBLIC SCHOOL
ATTN: SUPERINTENDENT
PO BOX 198
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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
OSCEOLA 19	3	72-0019		714,585,782	3,885,100	612,107,740	0.63

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 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.*

[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 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)

8-14-25
(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 2025)

Assessor's Use Only
26,459,831 Pers Prior
26,268,090 Pers Value
585,647,909 Real Prior
688,317,692 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: OSCEOLA PUBLIC SCHOOL
ATTN: SUPERINTENDENT
PO BOX 198
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	714,585,782

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)

8-14-25
(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 2025)

Assessor's Use Only
26,459,831 Pers Prior
26,268,090 Pers Value
585,647,909 Real Prior
688,317,692 Real Value

Board of Education Regular Meeting
Middle School/High School Media Center
565 Kimmel Street
Osceola, NE 68651-0198
September 8, 2025

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 September 3, 2025. 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 Neujahr called the regular meeting to order at 6:56 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

2.3. Excuse Board Members Who Are Absent

3. Recognition of Visitors/Communications from the Public

4. Action Items

4.1. Consent Agenda
Approval of the consent agenda Passed with a motion by Anthony Mestl and a second by Eric Yungdahl.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

4.1.1. Approval of the Previous Meeting's Minutes

4.1.2. Treasurer's Report

4.1.3. Payment of general fund claims in the amount of $371,884.78

4.2. Consider, discuss and take all necessary action on

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

4.2.2. Consider, discuss, and take all necessary action to approve the Emergency Operations Plan (EOP) changes.

Approve the updated EOP 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

4.2.3. Consider, discuss and take any necessary action on recognizing the Osceola Education Association (OEA) as the bargaining agent for certified teaching staff for the 2026-2027 school year.
To recognize the Osceola Education Association (OEA) as the bargaining agent for certified teaching staff for the 2026-2027 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

4.2.4. To approve the school year 2025-2026 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 2025-2026 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 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. Reports

5.1. Superintendent's Report

5.2. AD Report

5.3. Principals Reports

5.3.1. Elementary Report

5.3.2. MS/HS Report

6. Next Meeting Dates and Times

6.1. Regular meeting October 13, 2025, 6:00 PM at the Osceola Middle/High School Media Center.

7. Adjournment
Moved to adjourn meeting at 7:28 AM Passed with a motion by Jena Ockander and a second by Eric Yungdahl.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

Board of Education Regular Meeting
Middle School/High School Media Center
565 Kimmel Street
Osceola, NE 68651-0198
July 14, 2025

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 July 10, 2025. 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 Neujahr called the regular meeting to order at 7:00 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
Anthony Mestl:	Present
Daisy Naber:	Present
Michael Neujahr:	Present
Jena Ockander:	Present
Eric Yungdahl:	Present

2.3. Excuse Board Members Who Are Absent

3. Recognition of Visitors/Communications from the Public

4. Reports

4.1. Maintenance Report
Verbal and written maintenance report presented by Jesse Pliefke. Sidewalks on the south side of the gym and high school have been raised and stabilized; the southwest wall of the elementary has been jacked and stabilized; the sidewalk between HS and elementary will be repaired soon; room cleaning is approaching the end; carpets replaced at elementary; boiler inspection gone well; High School HVAC has some issues with one of the units, need to begin planning for replacements; activities mini bus wrap; vehicle mileage and repair updates; bringing on new custodian and bus driver.

4.2. AD Report
Verbal and written elementary report given by the Athletic Director, Jason Zelasney. Isaiah Zelasney will be the new MS Football and MS BBB coach for the 2025-2026 school year. Mallory Zelaseny will be the new MS VB coach and Mariah Watts will be the new MS GBB coach.

4.3. Principals Reports

4.3.1. Elementary Report
Verbal and written elementary report given by the Elementary Principal, Sarah Johnson. Working on creating elementary expectations and posters displaying them around the school; carpet has been installed in the 2nd, 5th, and counselor's classrooms; IXL will be used for K-5 as a supplementary resource; all teachers will be using Class Dojo for K-5.

4.3.2. MS/HS Report
Verbal and written MS/HS report given by Secondary Principal, Evan Feezell. Schedules are complete; work on setting up 2 dates for students to come in and work on schedule changes if needed; reviewed enrollment; new class offerings; Work-based learning partnerships; Admin Days; New Teacher Orientation set for Aug 8th; working on a staff and school board outing; teachers report Aug 11th.

4.4. Superintendent's Report
Verbal and written Superintendent report given by Dr. Jason Lavaley. Facilities projects coming to a conclusion, need to finish concrete work; new policy updates 2008, 5002, 5003; NASB updates; Personnel updates, new JH coaches and custodian/bus driver; Review Superintendent leave; Superintendent calendar.

5. Action Items

5.1. Consent Agenda
Approval of the consent agenda 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

5.1.1. Approval of the Previous Meetingâ€™s Minutes

5.1.2. Treasurer's Report

5.1.3. Payment of general fund claims in the amount of $409,700.56

5.2. Consider, discuss and take all necessary action on

5.2.1. Consider, discuss and take all necessary action to renew membership with NRCSA
Approve membership with Nebraska Rural Community Schools Association (NRCSA) for the 2025-2026 school year Passed with a motion by Jennifer Boruch and a second by Daisy Naber.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.2. Renew contract with ECC for complete care for the 2025-2026 school year.
Approve renewal of Complete Care contract with ECC Passed with a motion by Eric Yungdahl and a second by Anthony Mestl.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.3. Discuss lunch prices for the 2025-2026 school year.
Approve increasing lunch prices by $0.05 for the 2025-2026 school year. 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

5.2.4. 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 seven percent (7.0%).
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 seven percent (7.0%) Passed with a motion by Jennifer Boruch 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. Review and consider the amendment of the following policies: 1002 Creation, Amendment and Distribution of Policies, 2006 Complaint Procedure, 2008 Meetings, 3003 Bidding for Construction, Remodeling, Repair, or Site Improvement, 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds, 3023 Record Management and Retention, 3026 Handbooks, 3036 Purchasing (Credit) Card Program, 3043 Design-Build Contracts, 3047 Data Breach Response, 3057 Title IX, 4051 Staff and District Social Media Use, 4057 Superintendent Evaluation,4059 Behavioral and Mental Health Training, 5001 Compulsory Attendance and Excessive Absenteeism, 5002 Admission of Students, 5003 Admisison of Part Time Students, 5016 Student Records, 5031 Student Appearance, 5034 Handbooks (Removed), 6025 Student Cell Phone and Other Electronic Devices, 6031 Emergency Exclusion, 6034 Concussion Awareness, 6044 Participation and Assignment of Athletic Teams (New Policy), 6045 Behavioral Intervention (New Policy).
Approve updates to policies 1002 Creation, Amendment and Distribution of Policies, 2006 Complaint Procedure, 2008 Meetings, 3003 Bidding for Construction, Remodeling, Repair, or Site Improvement, 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds, 3023 Record Management and Retention, 3026 Handbooks, 3036 Purchasing (Credit) Card Program, 3043 Design-Build Contracts, 3047 Data Breach Response, 3057 Title IX, 4051 Staff and District Social Media Use, 4057 Superintendent Evaluation,4059 Behavioral and Mental Health Training, 5001 Compulsory Attendance and Excessive Absenteeism, 5002 Admission of Students, 5003 Admission of Part Time Students with student participation requiring a minimum of part-time enrollment, 5016 Student Records, 5031 Student Appearance, 5034 Handbooks (Removed), 6025 Student Cell Phone and Other Electronic Devices, 6031 Emergency Exclusion, 6034 Concussion Awareness, 6044 Participation and Assignment of Athletic Teams, 6045 Behavioral Intervention. Passed with a motion by Eric Yungdahl and a second by Anthony Mestl.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.6. Set substitute teacher pay for the 2025-2026 school year.
Approve the increase of substitute teacher pay. Passed with a motion by Anthony Mestl and a second by Jennifer Boruch.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

5.2.7. Discuss 2025-2026 Faculty handbook.

5.2.8. Discuss the Osceola Student Handbook for the 2025-2026 School Year.

5.2.9. Accept the resignation of Marche Augustine as a paraeducator effective immediately. Thank you for your years of service to our school and community.

6. Next Meeting Dates and Times

6.1. Regular meeting August 11, 2025, 7:00 PM at the Osceola Middle/High School Media Center.

7. Adjournment
Adjourn meeting at 7:54 p.m. Passed with a motion by Eric Yungdahl and a second by Jena Ockander.
Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

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

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	4,806,683
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	4,806,683
Total Allowable Budget Authority	A-780	4,806,683

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	5,693,036
2025/26 Special Grant Funds List	B-110	228,353
2025/26 Special Education Budget of Disbursements & Transfers	B-120	658,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,806,683
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0

2025/26 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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	2,561,866
2025/26 General Fund Necessary Cash Reserve	C-300	1,175,522
2025/26 Depreciation Fund Total Requirements	C-310	312,606
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,488,128

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	714,585,782

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	4,641,451
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	381,775
Enter the amount approved by the School Board.	D-140	381,775
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	5,023,226
2025/26 Property Tax Request General Fund	D-210	4,547,472
2025/26 Property Tax Request Special Building Fund	D-220	151,515
2025/26 Total Property Tax Request	D-230	4,698,987
2025/26 Unused Property Tax Request Authority	D-240	324,239
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	582,191

Recalculates LC-2 after making changes — Recalculate LC-2

Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)* — Save LC-2

Submit completed LC-2 to NDE. — District Approval

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE.

Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)* — Logout

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	228,353

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	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	7,500
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
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
Comprehensive Literacy State Development Grant (CLSD)	1.187	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	23,517
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	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	13,906
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	0
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	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)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	5,280
Mentoring for Success Grants	1.37	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	0
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	0

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	100,000
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	1.497	0
School Safety & Security Act	1.5	76,316
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	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