Board of Education Special Meeting
Wednesday, September 24, 2025 7:10 PM

Middle School/High School Media Center
565 Kimmel Street
Osceola, NE 68651-0198

Agenda

1. Osceola Public Schools Board of Education Information
2. Opening Procedures
   2.1. Call the Meeting to Order
   2.2. Roll Call
   2.3. Excuse Board Members Who Are Absent
3. Action Items
   3.1. To approve the final property tax request for the 2025-2026 school year
   3.2. To approve the tax request resolution for 2025-2026 school year
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

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%

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 _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025