Tax Request Hearing
Monday, September 14, 2026 6:10 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. Final Property Tax Request Hearing 2026-2027.
   3.1. Open Tax Request Hearing
   3.2. Discuss, consider, and receive input from the public about 2026-2027 final property tax request
   3.3. Close Tax Request Hearing

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 7 day of, September 2026 at 6:15 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.

	2025-2026	2026-2027	Change
Property Valuations	714,585,782	730,237,950	2%

	2025-2026 Budget Information				***2026-2027 Budget Information***				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,693,036.00	4,547,472.00	0.636379	0.622738	5,892,292.00	4,659,895.00	0.638134	0%	3%
Bond Fund(s) K - 12	520,000.00	560,626.00	0.078455	0.076773	524,666.00	560,626.00	0.076773	-2%	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	814,900.00	151,515.00	0.021203	0.020749	786,676.00	156,566.00	0.021440	1%	-3%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	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	7,027,936.00	5,259,613.00	0.736037	0.720260	7,203,634.00	5,377,087.00	0.736347	0%	2%

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 7 day of September, 2026 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,098,812.00	$ 5,369,207.00	$ 5,892,292.00	$ 1,868,922.00	$ 3,147,918.00	$ 4,659,895.00
Depreciation	$ 122,350.00	$ 155,745.00	$ 511,922.00		$ 511,922.00	
Employee Benefit	$ -	$ -	$ 39,725.00	$ -	$ 39,725.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 219,600.00	$ 191,463.00	$ 297,736.00	$ -	$ 297,736.00	
School Nutrition	$ 234,084.00	$ 240,540.00	$ 278,678.00	$ -	$ 278,678.00	
Bond	$ 514,228.00	$ 514,178.00	$ 524,666.00	$ 735,766.00	$ 705,412.00	$ 560,626.00
Special Building	$ 125,375.00	$ 199,064.00	$ 786,676.00		$ 631,676.00	$ 156,566.00
Qualified Capital Purpose Undertaking	$ 9,420.00	$ 11,052.00	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,323,869.00	$ 6,681,249.00	$ 8,331,695.00	$ 2,604,688.00	$ 5,613,067.00	$ 5,377,087.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 560,626.00	$ 4,816,461.00	$ 5,377,087.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 09142026

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 2026-2027 property tax request be set at:

General Fund:	$	4,659,895.00
Bond Fund:	$	560,626.00
Special Building Fund:	$	156,566.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 2.19 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 0.72026 per $100 of assessed value.

4. Osceola Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.736347 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 4.94 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by _____, seconded by _____ to adopt Resolution #_____.

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

Dated this 14th day of September, 2026