

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. Recognition of Visitors/Communications from the Public
4. Reports
 - 4.1. Student Body President Report
 - 4.2. AD Report
 - 4.3. Principals Reports
 - 4.3.1. Elementary Report
 - 4.3.2. MS/HS Report
 - 4.4. Superintendent's Report
5. Action Items
 - 5.1. Consent Agenda
 - 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 \$???????
 - 5.2. Consider, discuss and take all necessary action on
 - 5.2.1. 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.
 - 5.2.2. Consider, discuss, and take all necessary action to approve the Emergency Operations Plan (EOP) changes.
 - 5.2.3. Consider, discuss and take any necessary action on recognizing the Osceola Education Association (OEA) as the bargaining agent for certified teaching staff for the 2027-2028 school year.
 - 5.2.4. To approve the school year 2026-2027 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
 - 5.2.5. To approve the final property tax request for the 2026-2027 school year
 - 5.2.6. To approve the tax request resolution for 2026-2027 school year
6. Next Meeting Dates and Times
 - 6.1. Regular meeting October 12, 2026, 6:00 PM at the Osceola Middle/High School Media Center.
7. Adjournment

**RESOLUTION ON SCHOOL DISTRICT STANDARDS FOR ACCEPTANCE OR REJECTION OF OPTION ENROLLMENT
APPLICATIONS FOR THE SCHOOL YEAR OF 27-28**

WHEREAS, Osceola Public Schools is committed to providing an education of high quality to its students in an economically efficient manner; and

WHEREAS, the school district's faculty, facilities, and equipment can serve only a limited number of students effectively; and

WHEREAS, the Osceola Board of Education, in consultation with the administration, has reviewed the school district's faculty, facilities, equipment, interdisciplinary efforts and interrelationships of grades, subjects, and faculty; and has determined the maximum number of students it can serve effectively at any given grade level and in total;

NOW, THEREFORE BE IT RESOLVED that the board adopts the following standards for acceptance or rejection of option enrollment applications:

Numeric Capacity. The capacity in the following grade levels, programs, classes, and/or school buildings is as follows:

PROGRAM	PROGRAM CAPACITY	PROJECTED ENROLLMENT	NO. OF OPTION STUDENTS
Kindergarten	24	15	9
First	24	15	9
Second	24	16	8
Third	24	21	3
Fourth	24	17	7
Fifth	24	18	6
Building Capacity, Elementary	144	102	42
Sixth	28	18	10
Seventh	28	17	11
Eighth	28	22	6
Building Capacity, Middle School	84	57	27
Nineth	30	9	21
Tenth	30	13	17
Eleventh	30	18	12
Twelfth	30	16	14
Building Capacity, High School	120	56	64

Programmatic Capacity. The board declares the following grade levels, programs, classes, and school buildings to be at capacity such that no option applications into any of the following will be accepted:

Other Standards. The school district shall not accept an option student when acceptance of the student:

- A. Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to the student;
- B. Would require the procurement of new equipment, technology, or furnishings;
- C. Would cause or require the rearrangement of caseloads for staff and contracted professionals;
- D. Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff;
- E. May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.

After the above resolution was read, board member _____ moved for passage of the motion. Board member _____ seconded the motion. After discussion, and on roll call vote, the following members voted in favor of the motion: _____

The following members voted against the motion: _____

The following members did not vote: _____

Having been consented to by a majority of the voting members, the board president declared the motion to have been passed and adopted.

Dated this 14th day of September, 2026.

_____ President, Board of Education

September 1, 2026

Osceola Public School
Board of Education
Osceola, NE

Dear Negotiations Committee:

The Osceola Education Association requests that the school board of Osceola Public Schools take action to recognize Osceola Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff to begin bargaining next fall for the 2026-27 contract year.

Please direct your response to the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kim Baloun', written in a cursive style.

Kimberly Baloun

OEA President
Osceola Education Association

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%

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