

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Overton Public School (24-0004) in Dawson 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 22 day of September, 2025 at 7:00 o'clock, P.M., at 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 4,881,382.00	\$ 5,971,459.00	\$ 6,210,538.00	\$ 2,249,873.55	\$ 4,978,916.55	\$ 3,516,662.00
Depreciation	\$ -	\$ -	\$ 544,868.00		\$ 544,868.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 333,675.00	\$ 320,000.00	\$ 370,000.00	\$ 321,200.00	\$ 691,200.00	
School Nutrition	\$ 215,919.00	\$ 225,899.00	\$ 345,705.00	\$ 20,268.00	\$ 365,973.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ -	\$ -	\$ 581,318.23		\$ 381,318.23	\$ 202,020.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,430,976.00	\$ 6,517,358.00	\$ 8,052,429.23	\$ 2,591,341.55	\$ 6,962,275.78	\$ 3,718,682.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 3,718,682.00	\$ 3,718,682.00

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>% Change</u>	<u>\$ Change</u>	<u>Valuations</u>
\$ 334,406,890.00	\$ 374,643,639.00	\$ 428,021,124.00	14.248%	\$ 53,377,485.00	Overton - Dawson County
\$ 38,224,642.00	\$ 43,478,511.00	\$ 49,068,192.00	12.856%	\$ 5,589,681.00	Overton - Phelps County
\$ 372,631,532.00	\$ 418,122,150.00	\$ 477,089,316.00	14.103%	\$ 58,967,166.00	Total
\$ -	\$ -		\$ -	\$ -	Overton- Dawson Bond
\$ 372,631,532.00	\$ 418,122,150.00	\$ 477,089,316.00	14.103%	\$ -	Overton - Phelps Bond
				\$ 45,490,618.00	Totals
<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>% Change</u>	<u>\$ Change</u>	<u>State Equalization Aid</u>
\$ 802,870.00	\$ 759,943.00	\$ 892,548.00	17.449%	\$ 132,605.00	
<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>% Change</u>	<u>\$ Change</u>	<u>Levy Exclusions</u>
\$ 35,167.00	\$ 35,167.00	\$ 35,167.00	0.000%	\$ -	County Treasurer's Commission
\$ -	\$ -		0.000%	\$ -	Voluntary Termination
\$ 35,167.00	\$ 35,167.00	\$ 35,167.00	0.000%	\$ -	Total
<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>% Change</u>	<u>\$ Change</u>	<u>Expenditure Exclusions</u>
\$ -	\$ -	\$ -	0.00%	\$ -	Distance Education Transmission
\$ -	\$ -	\$ -	0.00%	\$ -	Early Retirement Incentive Program
\$ -	\$ -	\$ -	0.00%	\$ -	Additional 2% General Fund Growth
\$ 70,662.00	\$ 70,662.00	\$ 70,662.00	0.00%	\$ -	Increase in Retirement Contributions
\$ 70,662.00	\$ 70,662.00	\$ 70,662.00	0.00%	\$ -	Total
<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>% Change</u>	<u>Change</u>	<u>Total Levy</u>
0.943737	0.841061	0.737108	-12.360%		General w/Exclusions
0.000000	0.036237	0.042344	16.853%		Site & Building
0.000000	0.000000	0.000000	0.000%		Bond
0.943737	0.877298	0.779452	-11.153%		**Legal Levy Limit W/Exclusions** 1.05
<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>% Change</u>	<u>\$ Change</u>	<u>Tax Request</u>
\$ 3,516,686.00	\$ 3,516,686.00	\$ 3,516,686.00	0.000%	\$ -	Overton General Fund w/exclusions
\$ -	\$ -		#DIV/0!	\$ -	Bond Fund
\$ -	\$ 151,515.00	\$ 202,020.00	33.333%	\$ 50,505.00	Site & Building
\$ 3,516,686.00	\$ 3,668,201.00		-100.000%	\$ 151,515.00	Total Tax Request
<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>% Change</u>	<u>\$ Change</u>	<u>Budget Authority</u>
\$ 6,235,301.00	\$ 6,210,142.00	\$ 6,210,538.00	0.006%	\$ 396.00	Budget of Expenditures
\$ -	\$ -		#DIV/0!	\$ -	Unused Budget Authority
\$ 2,304,885.00	\$ 2,271,036.00	\$ 2,249,873.55	-0.932%	\$ (21,162.45)	Necessary Cash Reserve

Overton Public Schools
Overton Board of Education

Minutes of the Special Board of Education Minutes
Overton Public School District 24-0004

Board President or Presiding Officer: Meeting to Order and Roll Call.

The September 22, 2025, Special Hearing of the Overton Public School Board of Education is called to order and is now in session. The purpose of this hearing is to provide a public hearing before the Board of Education regarding the 2025-2026 Budget of Expenditures. Roll call.

	Present	Absent
Brennan	_____	_____
Jeffries	_____	_____
Kizer	_____	_____
Lassen	_____	_____
Meier	_____	_____
Walahoski	_____	_____

Excuse the absence of board member _____

	Yes	No
Brennan	_____	_____
Jeffries	_____	_____
Kizer	_____	_____
Lassen	_____	_____
Meier	_____	_____
Walahoski	_____	_____

Vote _____

Compliance Statement: To be in compliance with LB 898, the Nebraska Open Meetings Law, I would like to inform the public that a copy of the Open Meetings Law is posted near the LMC check-out counter. This meeting has been advertised in the September 16, 2025, edition of the Lexington Clipper Herald, and also posted on the south doors of the school, Post Office, school's web site, and the Security First Bank. There is a packet provided for the public.

Comment Section: At this time, visitors may address the board. The board welcomes patrons, and we appreciate your attendance at this board meeting. Members of the public are encouraged to share their thoughts and ideas with the board during the agenda item labeled "Public Comment". This is the only time during this meeting when the public may speak. Comments or questions from the audience at any other time during the meeting will be declared out of order. Any person wishing to speak must abide by and adhere to board policies. Everyone wishing to speak must complete a speaker card (cards are located at the table near the entrance of the room). The board will receive public comments in order as printed on the speaker cards received. Everyone who comes forward must state your name, address, the name of any organization being represented, and the topic you are interested in before you begin. The total time allotted for public comments will not exceed thirty minutes and each member of the public will be allotted not more than five minutes to address the Board. If a group wishes to speak on the same topic, please designate one spokesperson for the group. The board will not respond to comments or questions. The board will not act on the comments made by the speakers but will direct the comments to appropriate staff members. If any person is considered unruly, abusive, or otherwise disruptive, the Board President may prohibit the person from speaking further or have the person removed from the meeting. The board will now receive public comments printed on the speaker cards received.

Guests Present:

The following reports presented to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____
3. _____ - Topic - _____

The following communications were read or presented to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____
3. _____ - Topic - _____

**A motion by _____ and seconded by _____ to adjourn the
hearing at _____.**

Votes:

YES

NO

Brennan

Jeffries

Kizer

Lassen

Meier

Walajoski

Vote _____

Notice of Special Hearing To Set Final Tax Request

Overton Public School (24-0004) in Dawson 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 22 day of, September 2025 at 7:15 o'clock P.M., at School LMC 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	418,122,150	477,089,316	14%

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	6,210,301.00	3,516,662.00	0.841061	0.737108	6,210,538.00	3,516,662.00	0.737108	-12%	0%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
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			0.000000	0.000000	581,318.23	202,020.00	0.042344	#DIV/0!	0
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	6,210,301.00	3,516,662.00	0.841061	0.737108	6,791,856.23	3,718,682.00	0.779452	-7%	9%

Overton Public Schools
Overton Board of Education

Minutes of the Special Board of Education Minutes
Overton Public School District 24-0004

Board President or Presiding Officer: Meeting to Order and Roll Call.

The **September 22, 2025**, Special Hearing of the Overton Public School Board of Education is called to order and is now in session. The purpose of this hearing is to provide a public hearing before the Board of Education regarding the 2025-2026 Tax Request. Roll call.

	Present	Absent
Brennan	_____	_____
Jeffries	_____	_____
Kizer	_____	_____
Lassen	_____	_____
Meier	_____	_____
Walahoski	_____	_____

Excuse the absence of board member _____

	Yes	No
Brennan	_____	_____
Jeffries	_____	_____
Kizer	_____	_____
Lassen	_____	_____
Meier	_____	_____
Walahoski	_____	_____

Vote _____

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Guests Present:

The following reports presented to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____
3. _____ - Topic - _____

The following communications were read or presented to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____
3. _____ - Topic - _____

**A motion by _____ and seconded by _____ to adjourn the
hearing at _____.**

Votes:

	YES	NO
Brennan	_____	_____
Jeffries	_____	_____
Kizer	_____	_____
Lassen	_____	_____
Meier	_____	_____
Walajoski	_____	_____

Vote _____

Overton Public School District 24-0004
Overton Board of Education
Special Board Meeting: September 22, 2025
401 7th Street, Overton, NE 68863
School LMC

Mission Statement: *The mission of Overton Public School is to provide opportunities for everyone to be Engaged, Enlightened, and Empowered.*

BOARD OF EDUCATION AGENDA:

- | | | |
|------|-----------|--|
| 7:30 | A. | Call meeting to order |
| 7:35 | B. | Compliance Statement |
| 7:40 | C. | With the consent of the Board, receive reports from School Personnel, Patrons, or Community Groups. |
| 7:45 | D. | Read and consider communications |
| 7:50 | E. | Approve the agenda |
| | H. | Matters pending before the Board |
| 7:55 | 1. | Discuss, Consider and Take all Necessary action to approve the 2025-2026 Budget of Expenditures. |
| 8:00 | 2. | Discuss, Consider and Take all Necessary action to approve the 2025-2026 Tax Resolution #2526. |
| 8:05 | 3. | Adjourn the meeting. |

Next regularly scheduled meeting is October 8, 2025

“Learning Today – Leading Tomorrow”

OVERTON EAGLES

Overton Public School 24-0004
P.O. Box 310 401 7th Street
Overton, NE 68863-0310



Mark A. Aten, Superintendent
Brian Fleischman, PreK-4 Principal
Bill Johnson, 5-12 Principal
Jody Skallberg, Counselor
Brian Fleischman, Activities Director

Phone: (308) 987-2424 • Fax: (308) 987-2349 • www.overtoneagles.org

Special Board of Education Meeting
Notice of Meeting
Board of Education
of Overton, Nebraska

NOTICE IS HEREBY GIVEN, that a special meeting of the Overton Public School Board of Education, of Overton, Nebraska will be held at 7:30 p.m. on Monday, September 22, 2025, at the Overton Public School LMC, which meeting is open to the public. An agenda for such meeting kept continuously current, is available for public inspection at the office of the Superintendent, in the Overton Public School Building, 401 7th Street, Overton, Nebraska. The purpose of the meeting is to consider approving the 2025-2026 Tax Request Resolution #2526 and the 2025-2026 Budget of Expenditures.

Jared Walahoski
Secretary of the Board

Board of Education
Heather Brennan Clayton Jeffries Logan Kizer Gordon Lassen Joel Meier Jared Walahoski

Overton Public Schools
Overton Board of Education

Minutes of the Regular Board of Education Meeting
Overton Public School District 24-0004

Board President or Presiding Officer: Meeting to Order and Roll Call.

The September 22, 2025, special meeting of the Overton Public School Board of Education is called to order at 7:30 p.m. in the school LMC and is now in session. Roll call.

	Present	Absent
Brennan	_____	_____
Jeffries	_____	_____
Kizer	_____	_____
Lassen	_____	_____
Meier	_____	_____
Walahoski	_____	_____

Excuse the absence of board member _____

	Yes	No
Present		
Absent		
Brennan	_____	_____
Jeffries	_____	_____
Kizer	_____	_____
Lassen	_____	_____
Meier	_____	_____
Walahoski	_____	_____

Vote _____

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Public Comment: At this time, visitors may address the board. The board welcomes patrons, and we appreciate your attendance at this board meeting. Members of the public are encouraged to share their thoughts and ideas with the board during the agenda item labeled "Public Comment". This is the only time during this meeting when the public may speak. Comments or questions from the audience at any other time during the meeting will be declared out of order. Any person wishing to speak must abide by and adhere to board policies. Everyone wishing to speak must complete a speaker card (cards are located at the table near the entrance of the room). The board will receive public comments in order as printed on the speaker cards received. Everyone who comes forward must state your name, address, the name of any organization being represented, and the topic you are interested in before you begin. The total time allotted for public comments will not exceed thirty minutes and each member of the public will be allotted not more than five minutes to address the Board. If a group wishes to speak on the same topic, please designate one spokesperson for the group. The board will not respond to comments or questions. The board will not act on the comments made by the speakers but will direct the comments to appropriate staff members. If any person is considered unruly, abusive, or otherwise disruptive, the Board President may prohibit the person from speaking further or have the person

removed from the meeting. The board will now receive public comments printed on the speaker cards received.

Guests Present:

The following reports presented to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____
3. _____ - Topic - _____

The following communications were read or presented to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____
3. _____ - Topic - _____

A Motion made by _____ and seconded by _____

to approve the agenda of the September 22, 2025, meeting as presented.

Discussion:

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walchoski	_____	_____	

Vote _____

Matters Pending Before the Board:

Motion _____ Second _____

1. **Action Item:** Discuss, Consider, and Take All Necessary Action to approve the 2025-2026 Budget of Expenditures.

Motion: To approve the 2025-2026 Budget of Expenditures.**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walahoski	_____	_____	
			Vote _____

Motion _____ Second _____

2. **Action Item:** Discuss, Consider, and Take All Necessary Action to approve the Tax Request Resolution #2526.

Motion: To approve the 2025-2026 Tax Request Resolution #2526.**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walahoski	_____	_____	
			Vote _____

Motion _____ Second _____

3. **Action Item:** Consider adjourning the meeting.

Motion: To approve adjourning the meeting at _____ : _____ p.m.**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walahoski	_____	_____	
			Vote _____

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2526

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Overton Public School 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 Overton Public School resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	\$	3,516,662.00
Bond Fund:	\$	-
Special Building Fund:	\$	202,020.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 14.1 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 0.737108 per \$100 of assessed value.
4. Overton Public School proposes to adopt a property tax request that will cause its tax rate to be 0.779452 per \$100 of assessed value.
5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P
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