

Osmond & Wausa Public Schools Feasibility Study



Data Examination and Findings

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**Nebraska Rural Community
Schools Association**

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STUDY PURPOSE AND PARAMETERS

Study Parameters

The Nebraska Rural Community Schools Association was commissioned by the Osmond and Wausa Boards of Education to conduct a feasibility study for a hypothetical merger between the two school districts. The organizational alternatives were limited for the purposes of this study at the request of the Boards of Education of the Osmond and Wausa school districts. There were no pre-conceived or pre-assumed acceptable arrangement parameters from which the study was conducted.

Why Consider Reorganization?

General rationale for school reorganization is to address enrollment decline, financial considerations, increased opportunities for students, and facility issues. In a pre-study interview with sub-committees of the two Boards of Education and the two Superintendents, the rationale expressed by the sub-committees of each board was similar. The sub-committees expressed the following as goals of a potential reorganization between Osmond and Wausa:

- Increased opportunities for students at all grade levels, especially at the middle level grades. In addition to increased opportunities, is an implied interest in maintaining and ensuring the current levels of curricular offerings in each school.
- Development of a separate and expanded curriculum for grades six through eight.
- Provide for more efficient use of existing staff.
- Provide for sustainability of curricular offerings or expansion of curricular offerings in light of loss of student numbers in both districts.
- Establish a better position in light of state school finance policies.

These goals are addressed throughout the study and evaluated as to the likelihood of meeting these goals in the event of reorganization.

Study Elements

The purpose of the study is to develop a data set and cursory examination of a hypothetical reorganization between Osmond and Wausa. The study is broken into the following elements:

1. Overview of the districts
2. Finance
3. Curricular Comparisons
4. Facilities Examination
5. Accreditation Staffing Models
6. Transportation
7. Observations and Recommendations

DISTRICT COMPARISONS

Several comparisons between the two districts exist throughout this document. While there is significant similarity between the two districts in many ways, there are still some differences that should be considered.

Table 1: General District Descriptions

General District Descriptions	
<u>Osmond Community Schools</u>	<u>Wausa Public Schools</u>
Enrollment: 178	Enrollment: 189
English Language Learners (ELL) %: 0	English Language Learners (ELL) %: 1.0
Free & Reduced Lunch (FRL) %: 34.0	Free & Reduced Lunch (FRL) %: 38.62
Special Education (SPED) %: 19.6%	Special Education (SPED) %: 12.74%
Race/Ethnic Minority %: 1 to 2 %	Race/Ethnic Minority %: 2.0
2024-25 Assessed Value: \$547.8 million	2024-25 Assessed Value: \$495.3 million

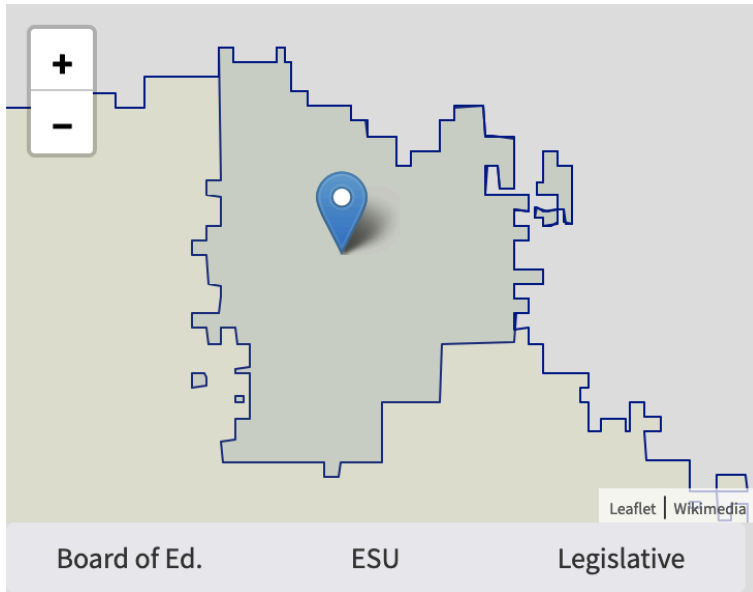
Demographically, the biggest difference between Osmond and Wausa is the percentage of Special Education students based on the data from the 2024-25 school year. The difference, though, would not be considered an excessive difference. Both Osmond and Wausa are very close to the State Special Education rate of around 16%. Other demographic descriptors are very similar.

MAPS

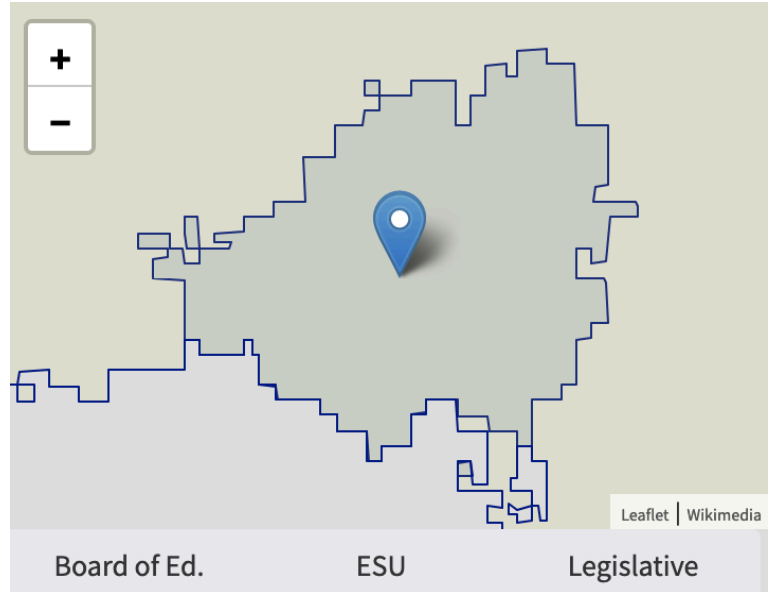
The following maps (Figure 1) provide a basic look at the geography of the two districts. The Osmond district is nearly 111 square miles and Wausa is approximately 121 square miles. The current school site placements in Osmond and Wausa are both currently centralized in their respective district boundaries. While neither Osmond or Wausa would be in the center when considering the possible combined boundaries, both are toward the center.

Figure 1: District Maps

Osmond Community Schools



Wausa Public Schools



Combined

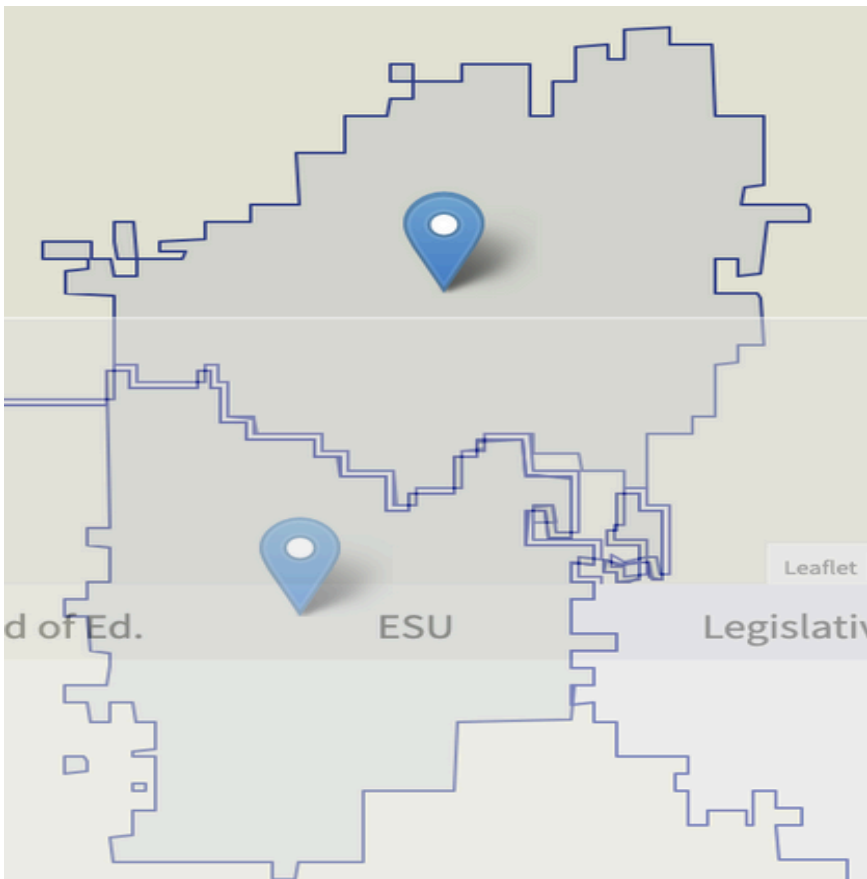


Table 2: Comparison Arrays

State Aid

Osmond Public Schools

Co-Dist-No	School Name	2023-24 Formula Students
32-0125-000	Medicine Valley Public Schools	187.42
51-0006-000	Paxton Consolidated Schools	187.1
32-0046-000	Maywood Public Schools	185.64
21-0089-000	Arnold Public Schools	184.44
67-0069-000	Lewiston Consolidated Schools	177.05
45-0044-000	Stuart Public Schools	176.93
37-0030-000	Elwood Public Schools	176.83
14-0101-000	Wynot Public Schools	173.57
56-0006-000	Brady Public Schools	169.67
41-0091-000	Hampton Public Schools	168.36
70-0542-000	Osmond Community Schools	168.05
02-0018-000	Elgin Public Schools	167.31
06-0017-000	St Edward Public Schools	166.55
27-0062-000	Scribner-Snyder Public Schools	164.41
85-2001-000	Bruning-Davenport Unified System	163.47
32-0095-000	Eustis-Farnam Public Schools	163.42
25-0025-000	Creek Valley Public Schools	162.92
17-0009-000	Potter-Dix Public Schools	161.41
46-0001-000	Mullen Public Schools	161.17
56-0565-000	Wallace Dist 65 R	159.61
21-0180-000	Callaway Public Schools	159.03

Wausa Public Schools

Co-Dist-No	School Name	2023-24 Formula Students
72-0019-000	Osceola Public Schools	223.82
26-0561-000	Emerson-Hubbard Public Schools	223.08
76-0044-000	Dorchester Public Schools	222.11
85-0060-000	Deshler Public Schools	220.47
06-0075-000	Riverside Public Schools	218.72
50-0001-000	Wilcox-Hildreth Public Schools	216.36
48-0303-000	Meridian Public Schools	212.86
76-0068-000	Friend Public Schools	211.75
35-0001-000	Garden County Public Schools	208.39
19-0058-000	Clarkson Public Schools	207.34
54-0576-000	Wausa Public Schools	204.57
54-0501-000	Niobrara Public Schools	204.45
75-0100-000	Rock County Schools	202.49
15-0536-000	Wauneta-Palisade Public Schools	202.42
24-0101-000	Sumner-Eddyville-Miller Schools	199.83
18-0011-000	Harvard Public Schools	199.33
49-0033-000	Sterling Public Schools	198.11
59-0013-000	Newman Grove Public Schools	196.98
81-0003-000	Hay Springs Public Schools	196.15
01-0123-000	Silver Lake Public Schools	195.73
72-0075-000	High Plains Community Schools	193.7

A merger would call for a different State Aid comparability array. The Nebraska Department of Education uses an array for each district that uses district PK-12 (pre-Kindergarten through 12th grade) formula student enrollment for comparison purposes of different aspects of the State Aid formula. The most recent data available used 2023-24 Formula Students to determine State Aid for 2024-25. Formula Students are defined by TEEOSA as:

Students educated by the district and students for which the district pays tuition. The Fall Membership count is adjusted by the average ratio of ADM to Fall Membership from three prior years for the certification of State Aid and ADM for the final calculation of State Aid. Students in Qualified Early Childhood Programs are multiplied by the ratio of planned instructional hours of the program divided by 1,032 then multiplied by 0.6.

The array for each individual district includes the 10 districts that are immediately larger in enrollment and the 10 districts that are immediately smaller in enrollment. The current arrays for the separate districts are shown above, with a new array based on projected enrollment of a merged district shown below. This array will be used for comparison purposes in other sections of this study.

Combined

Co-Dist-No	School Name	2023-24 Formula Students
87-0001-000	Pender Public Schools	394.37
68-0020-000	Perkins County Schools	393.81
48-0300-000	Tri County Public Schools	389.63
84-0003-000	Stanton Public Schools	388.48
63-0030-000	Twin River Public Schools	387.45
85-0070-000	Thayer Central Public Schools	386.38
18-0002-000	Sutton Public Schools	385.27
72-0032-000	Shelby-Rising City Public Schools	382.94
65-0011-000	Superior Public Schools	382.72
11-0014-000	Oakland-Craig Public Schools	373.39
Combined	Combined	372.62
14-0008-000	Hartington-Newcastle Public Schools	371.88
53-0001-000	Kimball Public Schools	371.77
33-0540-000	Southern Valley Public Schools	367.2
07-0010-000	Hemingford Public Schools	364.55
42-0002-000	Alma Public Schools	364.53
10-0069-000	Ravenna Public Schools	363.35
54-0096-000	Crofton Community Schools	363.1
14-0054-000	Laurel-Concord Public Schools	362.27
09-0010-000	Ainsworth Community Schools	358.87
34-0001-000	Southern School Dist 1	354.87

ENROLLMENT TRENDS AND PROJECTIONS

Table 3: Pre-K 12 Enrollment 2024-25

	PK	Kdg	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	GR 8	Gr 9	Gr 10	Gr 11	Gr 12	Total
Osmond Comm Schools	10	9	16	12	13	12	14	20	13	11	12	16	12	16	186
Wausa Public Schools	24	11	15	12	13	12	16	10	15	11	18	23	16	18	214
Combined	34	20	31	24	26	24	30	30	28	22	30	39	28	34	400

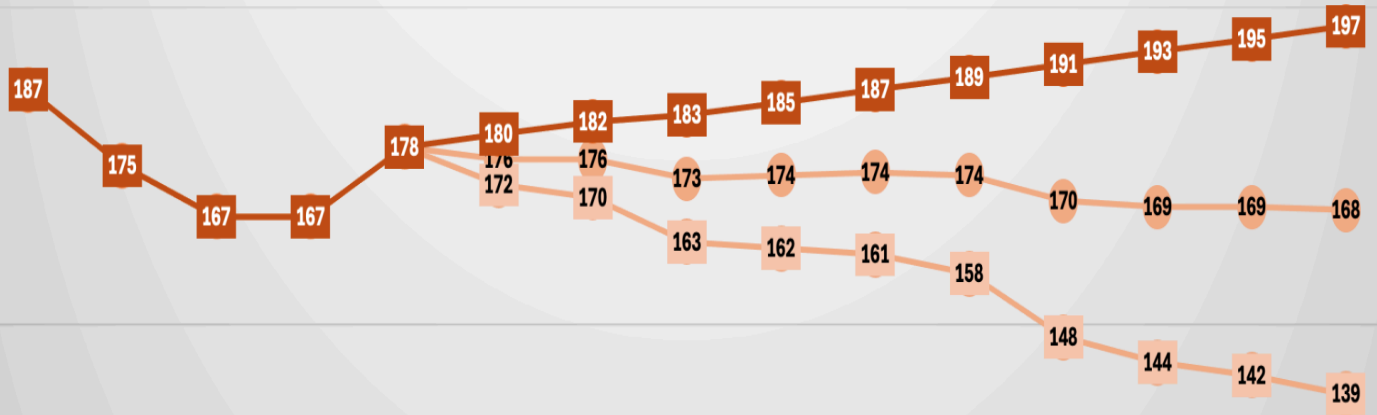
Enrollment projections were considered using two different models. One is an “enrollment trend projection”, while the other is a “Cohort Survival Model”.

Figure 2 and Table 4 below provide a picture of enrollment trends in each district. Three trends *optimistic*, *pessimistic*, and *moderate* are projected for the purposes of this study. The three trends

are useful to the extent that they provide a framework for examining the viability of each district and a hypothetical combined district in the future. The trends use historical student numbers for years where actual data is available and a level enrollment for years where data is not available. The pessimistic version assumes a stagnant enrollment based on the last known kindergarten enrollment. The optimistic trend assumes up to 1 percent growth and the moderate version is an average of the two trend lines. One percent growth was used based on United State Census data projections (based on 2020 census) for school age children in the state and region. Moderate growth is based on an average of the optimistic and pessimistic projections. Population projections for northeast Nebraska have some room for mild optimism about stability of the 0-18 age range. However, these regional numbers are not necessarily good estimates of specific school districts; hence the rationale to provide a range of possibilities for consideration here.

Figure 2: Enrollment Trends and Projections

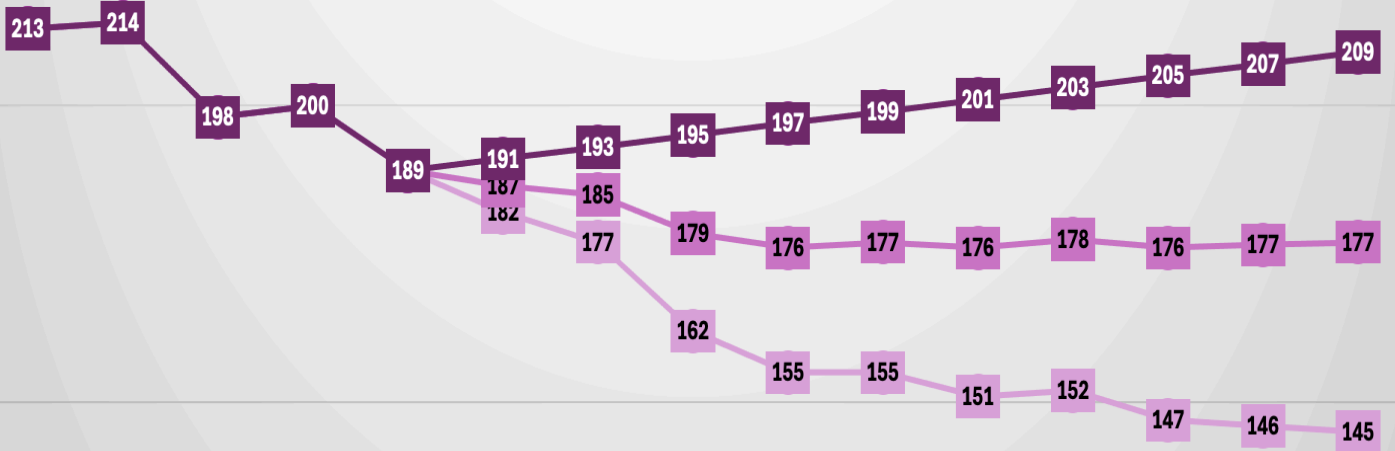
Osmond Community Schools



2020-21 2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29 2029-30 2030-31 2031-32 2032-33 2033-34 2034-35

—○— Pessimistic —○— Moderate —■— Optimistic

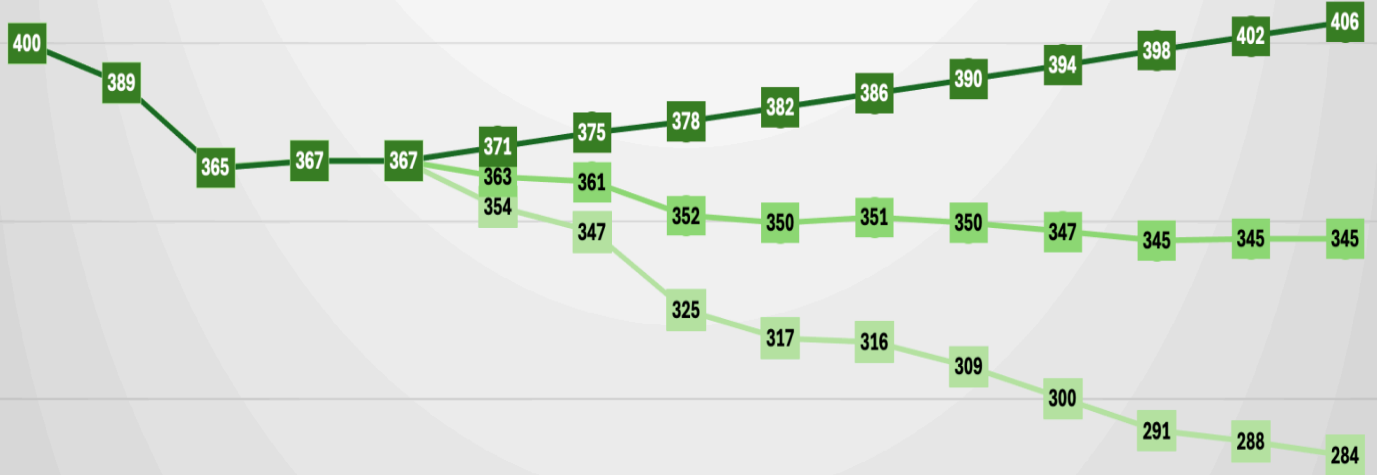
Wausa Public Schools



2020-21 2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29 2029-30 2030-31 2031-32 2032-33 2033-34 2034-35

— Pessimistic — Moderate — Optimistic

Combined District



2020-21 2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29 2029-30 2030-31 2031-32 2032-33 2033-34 2034-35

— Pessimistic — Moderate — Optimistic

Table 4: K-12 Enrollment Projections

	Osmond Comm Schools			Wausa Public Schools			Combined District		
	Pessimistic	Moderate	Optimistic	Pessimistic	Moderate	Optimistic	Pessimistic	Moderate	Optimistic
2020-21	187	187	187	213	213	213	400	400	400
2021-22	175	175	175	214	214	214	389	389	389
2022-23	167	167	167	198	198	198	365	365	365
2023-24	167	167	167	200	200	200	367	367	367
2024-25	178	178	178	189	189	189	367	367	367
2025-26	172	176	180	182	187	191	354	363	371
2026-27	170	176	182	177	185	193	347	361	375
2027-28	163	173	183	162	179	195	325	352	378
2028-29	162	174	185	155	176	197	317	350	382
2029-30	161	174	187	155	177	199	316	351	386
2030-31	158	174	189	151	176	201	309	350	390
2031-32	148	170	191	152	178	203	300	347	394
2032-33	144	169	193	147	176	205	291	345	398
2033-34	142	169	195	146	177	207	288	345	402
2034-35	139	168	197	145	177	209	284	345	406

NOTE: Table 4 depicts total students, not total formula students.

Cohort Survival Model

The "Cohort Survival Method" in school enrollment projections refers to a technique that predicts future student numbers by analyzing the historical trend of how many students from a specific grade level "survive" (progress to the next grade) each year, essentially using past patterns to project future enrollments across different grade levels based on a "cohort" of students who started together at a certain point in their education.

The cohort survival rate is the ratio of the number of students enrolling in a grade this year to the number of students that were in the earlier grade the previous year. For example, the cohort survival rate for kindergarten to first grade is the number of 2021-22 first grade students divided by the number of kindergarten students in 2020-21. The number is commonly expressed as a percentage.

Figure 3: Cohort Survival Calculation

Osmond Community Schools		
Grade	2020-21	2021-22
Kdg	6	13
Grade 1	15	9
Cohort Survival from Kindergarten to First Grade	150%	

Wausa Public Schools		
Grade	2020-21	2021-22
Kdg	12	15
Grade 1	16	12
Cohort Survival from Kindergarten to First Grade	100%	

Figure 4 below graphs a cohort survival model based on the historical enrollment of the two districts. The graphs depict the Cohort Survival Percentage for each District and a combined District for years 2015-16 through 2023-24. 2014-15 was the base year. There is quite a bit of fluctuation but on the whole this lends credence to the idea of enrollment of a combined district being reasonably stable.

Figure 4: Cohort Survival Percentage by year

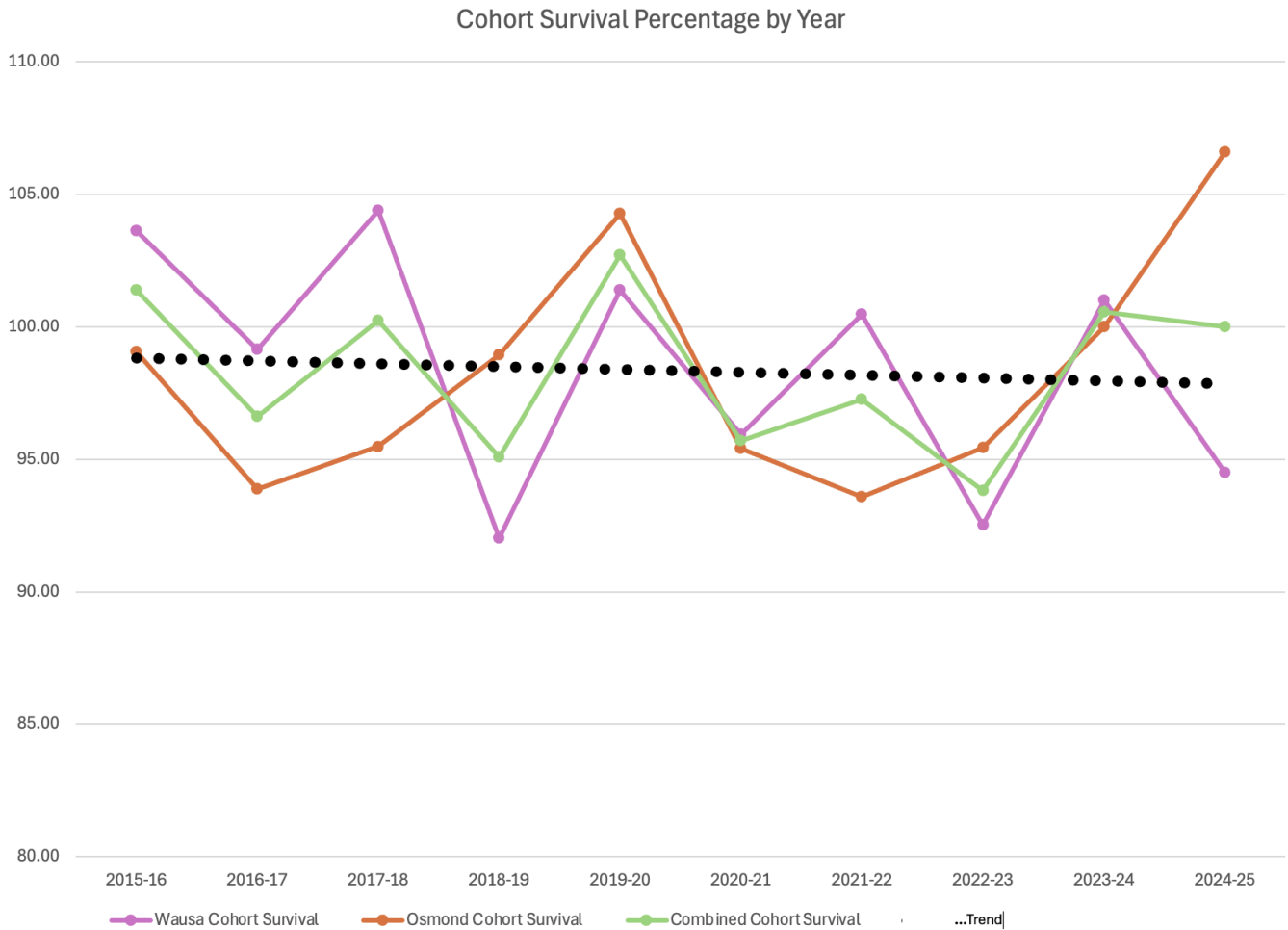


Table 5: Cohort Survival Percentage by Year

Year	Wausa Cohort Survival %	Osmond Cohort Survival %	Combined Cohort Survival %
2015-16	103.60	99.07	101.38
2016-17	99.13	93.87	96.61
2017-18	104.39	95.48	100.23
2018-19	92.02	98.95	95.09
2019-20	101.37	104.26	102.70
2020-21	95.95	95.41	95.69
2021-22	100.47	93.58	97.25
2022-23	92.52	95.43	93.83
2023-24	101.01	100.00	100.55
2024-25	94.50	106.59	100.00
Average	98.50	98.26	98.33

A trendline has been provided in Figure 4. The trend line uses combined numbers of the two districts, not an average of the numbers of the two districts. The trend line is sloped downward slightly indicating that enrollment for both districts has declined historically, by about two students per year on average. It is important to note that the graph and table depict percentages with the cohort survival model, not actual student numbers. Historically each district individually has had approximately 200 students, to use round figures. So, a one percent drop in cohort survival is a representation of approximately two students. That the percentage represents such a small number is the reason for the instability shown in the graph. The general conclusion using the Cohort Survival Method is that enrollment for a combined district would remain stable or decline slightly. The likelihood of actually reaching the optimistic or pessimistic enrollment projections in the “enrollment projection trend” method is small.

One piece of data that should be considered and will contribute to Osmond’s student enrollment is the existence of other school settings within the district: St. Mary’s Catholic School, Immanuel Lutheran School, and Tigers and Friends Day Care/Pre-School. All three have some students who are likely to eventually enroll in the public school. For example, St. Mary’s Catholic School has a 2024-25 enrollment of 41 students. Twelve of those students are in Pre-K. At some point in time, several of

these students will enroll in the public school. Over the past ten years, Osmond has seen an average growth of 1.9 more students from 8th grade in one year to 9th grade the next year. Part of this is attributable to students moving from St. Mary’s to the public school as they enter high school. The combined enrollment of the three schools for the 2024-25 school year is 89.

The numbers from these school settings were not specifically used in either of the student enrollment projections above. The numbers were, however, part of the historical analysis. The numbers were not specifically used for projections basically for two reasons:

1. There is no clear way to determine how many of the students will enroll in the public school system.
2. There is no clear way to determine at what grade level any of these students would enroll in the public school system. An assumption could be made that many in the upper classes at St. Mary’s would enroll in 9th grade, but that is not clear.

The enrollment trends for each of the three private schools were not examined to determine the effect on Osmond’s student numbers. It would be safe to assume, however, that several of the students at the three other schools will eventually enroll in the public school system.

Table 6: Other School Settings

	St. Mary's	Immanuel Lutheran	Tigers & Friends
Under 1-year old			4
1-year old			5
2-year old			7
3-year old	3	8	5
4-year old	9	8	5
Kindergarten/PreK	3		6
1st grade	6		
2nd grade	0		
3rd grade	5		
4th grade	4		
5th grade	3		
6th grade	2		
7th grade	3		
8th grade	3		
TOTAL	41	16	32
TOTAL OF 3 SCHOOLS	89		

FINANCE

Table 7: District Area & Values by County

School Dist	Co-Dist No	County No	Adjusted Valuation	Area Sq Mi	Data Year
Osmond Comm Schs	70-0542-000	54 - Knox	\$17,438,819		2024
Osmond Comm Schs	70-0542-000	70 - Pierce	\$536,712,292		2024
		Dist Total	\$554,151,111	111	2024
Wausa Public Schools	54-0576-000	14-Cedar	\$130,922,839		2024
Wausa Public Schools	54-0576-000	54 - Knox	\$348,726,325		2024
Wausa Public Schools	54-0576-000	70 - Pierce	\$25,320,359		2024
		Dist Total	\$504,969,523	121	2024
		Comb Total	\$1,059,120,634	232	2024

Table 7 above describes the total property value by school district and by county. Table 8 below examines other elements of the finance picture for each district and the average for the two districts combined. For Table 8, assessed valuations were used.

The difference between adjusted and assessed valuation is that adjusted value is a computed value for purposes of TEEOSA. It is not the value ascribed by county assessors for property tax purposes. On or before October 10 of each year, the Nebraska Department of Revenue, Property Assessment Division (Division) determines the amount of “adjusted value” for each school system for purposes of the school aid formula. For purposes of school adjusted value, centrally assessed property includes owned or leased operating property of railroad companies and public service entities.

Table 8: General Finance Descriptions

	Osmond Comm Schs	Wausa Public Schs	Combined	Data Year
Formula Students	168.05	204.57	372.62	2023/24
GFOE	\$3,597,226	\$3,537,413	\$7,134,639	2023/24
Assessed valuation	\$452,176,084	\$405,057,688	\$857,233,772	2023/24
Value per Formula Student	\$2,690,723	\$1,980,044	\$2,300,557	2023/24
GFOE per Formula Student	\$21,406	\$17,792	\$19,147	2023/24

Table 8 provides a general overview of the general finances of the two districts. A notable comparison is the GFOE (General Fund Operating Expenditures) per Formula Student. In 2023-24, Osmond’s GFOE per Formula Student was about \$3,600 higher than that of Wausa. The explanation for this lies in the fact that, while the two districts are very similar in their total GFOE’s, Wausa has about 35 more formula students than does Osmond. Thus, Wausa’s spending per pupil would mathematically be significantly less. The difference in the number of formula students in the two districts would not appear to be significant enough to expect Osmond to spend significantly less on the education program or to expect Wausa to spend significantly more on the education program.

Table 9: Assessed Valuation Increases

	Osmond Comm Schs	Wausa Public Schs	Combined
2024-25 Assessed Valuation	\$547,838,962	\$495,294,919	\$1,043,133,881
2023-24 Assessed Valuation	\$452,176,084	\$405,057,688	\$857,233,772
Difference (\$)	\$95,662,878	\$90,237,231	\$185,900,109
Difference (%)	21.16 %	22.28 %	21.7 %

Osmond and Wausa both saw significant increases in assessed valuation from 2023-24 to 2024-25. Both districts saw an increase of over \$90 million. When compared to other districts in the state aid array, a combined Osmond-Wausa district would have seen a 21.69% increase in assessed valuation from the 2023-24 year to the current 2024-25 year. This would have been the second largest percent increase in the array, second only to Kimball’s 22.82%. The combined district would have seen the largest dollar valuation increase at \$185,900,109.

Table 10: Valuation Increases of Other Districts

	2023-24 ASSESSED VALUATIONS	2024-25 ASSESSED VALUATIONS	INCREASE	% CHANGE
Perkins County Schools	\$1,293,170,784	\$1,462,746,840	\$169,576,056	13.11
Hartington-Newcastle Public Schools	\$1,268,850,009	\$1,438,271,450	\$169,421,441	13.35
Laurel-Concord-Coleridge Public School	\$1,102,258,192	\$1,248,811,884	\$146,553,692	13.30
Twin River Public Schools	\$1,081,980,784	\$1,194,053,002	\$112,072,218	10.36
Ainsworth Community Schools	\$1,008,067,739	\$1,055,529,162	\$47,461,423	4.71
Tri County Public Schools	\$966,328,786	\$1,061,129,964	\$94,801,178	9.81

Thayer Central Public Schools	\$931,906,762	\$1,059,701,021	\$127,794,259	13.71
Southern Valley Public Schools	\$909,687,397	\$1,029,900,731	\$120,213,334	13.21
Osmond-Wausa Combined Dist	\$857,233,772	\$1,043,133,881	\$185,900,109	21.69
Sutton Public Schools	\$844,078,604	\$919,845,215	\$75,766,611	8.98
Shelby-Rising City Public Schools	\$840,851,569	\$934,612,719	\$93,761,150	11.15
Ravenna Public Schools	\$788,660,820	\$825,454,373	\$36,793,553	4.67
Hemingford Public Schools	\$708,401,030	\$742,639,386	\$34,238,356	4.83
Crofton Community Schools	\$687,522,158	\$804,857,811	\$117,335,653	17.07
Stanton Public Schools	\$685,202,351	\$779,374,247	\$94,171,896	13.74
Pender Public Schools	\$666,079,250	\$730,558,539	\$64,479,289	9.68
Kimball Public Schools	\$643,405,723	\$790,209,234	\$146,803,511	22.82
Oakland-Craig Public Schools	\$619,796,188	\$664,868,756	\$45,072,568	7.27
Superior Public Schools	\$554,212,197	\$609,875,661	\$55,663,464	10.04
Alma Public Schools	\$463,401,938	\$519,625,302	\$56,223,364	12.13
Southern School Dist 1	\$435,392,405	\$491,140,566	\$55,748,161	12.80

Table 11: History of Assessed Valuation from 2007-08 to 2024-25

	Osmond Comm Schs	Wausa Public Schs	Combined	Increase/ Decrease (\$)	Increase/ Decrease (%)
Overall Increase	\$393,089,729	\$386,328,799		\$779,418,528	295.55
2024-25 Assessed Valuation	\$547,838,962	\$495,294,919	\$1,043,133,881	\$185,900,109	21.69
2023-24 Assessed Valuation	\$452,176,084	\$405,057,688	\$857,233,772	\$81,080,249	10.45
2022-23 Assessed Valuation	\$401,426,891	\$374,726,632	\$776,153,523	\$17,757,692	2.34
2021-22 Assessed Valuation	\$389,646,753	\$368,749,078	\$758,395,831	\$6,428,409	0.85
2020-21 Assessed Valuation	\$378,129,483	\$373,837,939	\$751,967,422	(\$14,587,510)	(1.90)
2019-20 Assessed Valuation	\$389,746,033	\$376,808,899	\$766,554,932	(\$22,394,542)	(2.84)

2018-19 Assessed Valuation	\$410,524,829	\$378,424,645	\$788,949,474	(\$7,357,448)	(0.92)
2017-18 Assessed Valuation	\$414,387,149	\$381,919,773	\$796,306,922	(\$20,250,186)	(2.48)
2016-17 Assessed Valuation	\$432,198,813	\$384,358,295	\$816,557,108	\$25,941,874	3.28
2015-16 Assessed Valuation	\$416,362,380	\$374,252,854	\$790,615,234	\$99,357,699	14.37
2014-15 Assessed Valuation	\$367,845,764	\$323,411,771	\$691,257,535	\$131,688,339	23.53
2013-14 Assessed Valuation	\$283,368,838	\$276,200,358	\$559,569,196	\$119,429,156	27.13
2012-13 Assessed Valuation	\$226,524,461	\$213,615,579	\$440,140,040	\$62,475,672	16.54
2011-12 Assessed Valuation	\$208,614,838	\$169,049,530	\$377,664,368	\$20,472,431	5.73
2010-11 Assessed Valuation	\$202,733,385	\$154,458,552	\$357,191,937	\$43,718,968	13.95
2009-10 Assessed Valuation	\$180,052,854	\$133,420,115	\$313,472,969	\$18,779,743	6.37
2008-09 Assessed Valuation	\$174,825,200	\$119,868,026	\$294,693,226	\$30,977,873	11.75
2007-08 assessed Valuation	\$154,749,233	\$108,966,120	\$263,715,353		

Table 12: Levies of other Districts (2023-24)

	General	QCPUF	SP BLDG	BOND	Total
Osmond Community Schools	\$0.68950	\$0.02120	\$0.0240	\$0	\$0.73310
Wausa Public Schools	\$0.75660	\$0.01990	\$0.02440	\$0.05180	\$0.85070
Perkins County Schools	\$0.48420	\$0	\$0.03820	\$0	\$0.52240
Hartington-Newcastle Public Schools	\$0.36280	\$0	\$0.13250	\$0	\$0.49530
Laurel-Concord-Coleridge	\$0.60710	\$0	\$0.09850	\$0.08710	\$0.79270

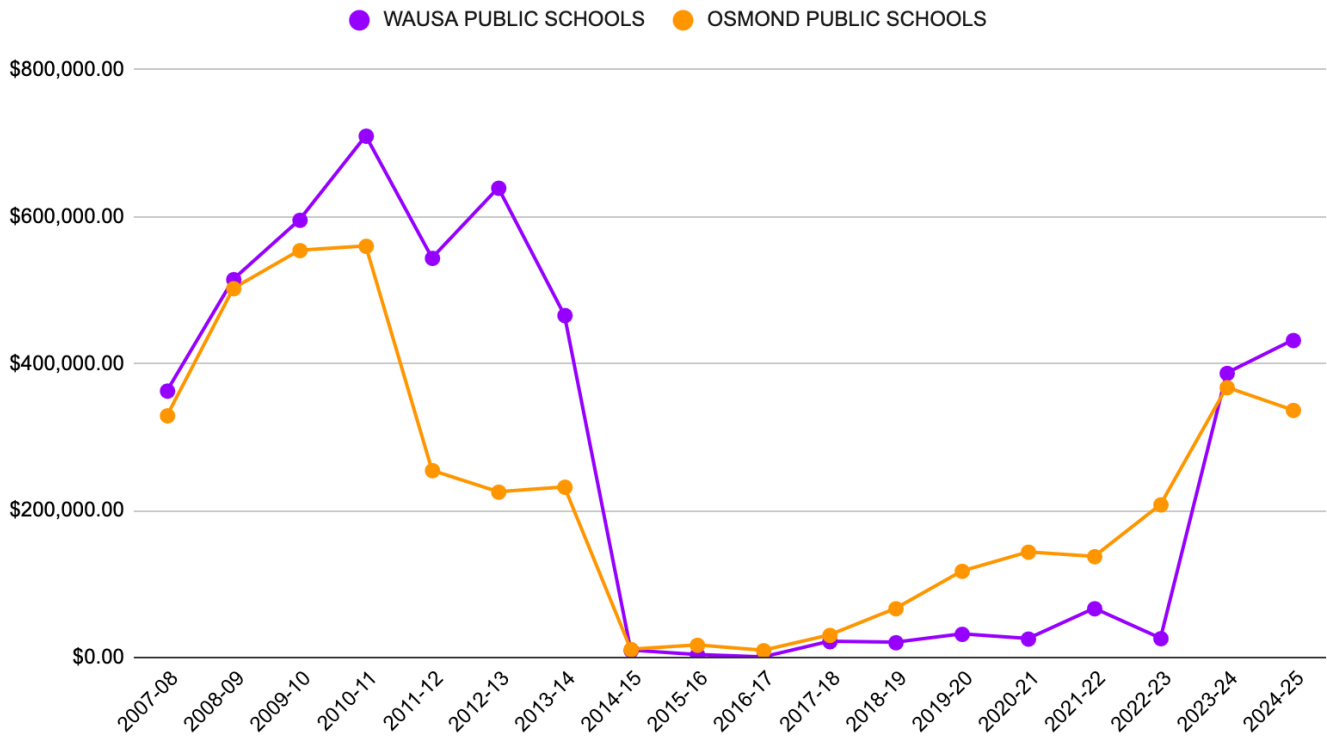
Public School					
Twin River Public Schools	\$0.68050	\$0	\$0.11680	\$0	\$0.79730
Ainsworth Community Schools	\$0.54920	\$0	\$0.05640	\$0	\$0.60560
Tri County Public Schools	\$0.62140	\$0	\$0.04390	\$0	\$0.66530
Thayer Central Public Schools	\$0.60760	\$0	\$0.03520	\$0.03820	\$0.68100
Southern Valley Public Schools	\$0.70470	\$0.01370	\$0.01380	\$0.04950	\$0.78170
Sutton Public Schools	\$0.56860	\$0	\$0.44600	\$0	\$0.68460
Shelby-Rising City Public Schools	\$0.61670	\$0	\$0.00500	\$0.10810	\$0.72980
Ravenna Public Schools	\$0.64030	\$0	\$0.08450	\$0	\$0.72480
Hemingford Public Schools	\$0.88050	\$0	\$0.04280	\$0	\$0.92330
Crofton Community Schools	\$0.70090	\$0	\$0.04770	\$0	\$0.74860
Stanton Public Schools	\$0.82600	\$0.02990	\$0.06260	\$0	\$0.91850
Pender Public Schools	\$0.74420	\$0	\$0.08110	\$0	\$0.82530
Kimball Public Schools	\$0.82450	\$0	\$0.07550	\$0	\$0.90000
Oakland-Craig Public Schools	\$0.89930	\$0	\$0.03000	\$0.07710	\$1.00640
Superior Public Schools	\$1.01520	\$0.02290	\$0.04010	\$0.10210	\$1.18660
Alma Public Schools	\$0.88000	\$0	\$0.09400	\$0	\$0.97400
Southern School Dist 1	\$0.97500	\$0.03000	\$0.0750	\$0	\$1.08000

Both the General Fund levies and total levies of Osmond and Wausa are in the same range as districts in the State Aid Comparability Array.

- When considering General Fund levies of the other districts in the array, there was a low of \$0.36280 and a high of \$1.01520.
- When looking at total levies of the other districts in the array, there was a low of \$0.49530 and a high of \$1.18660.
- The average General Fund levy for the other districts is \$0.72926. Osmond is a little below that with a General Fund levy of \$0.688950, while Wausa is a little higher at \$0.75560.
- The average total levy for the other districts in the array is \$0.802160. Osmond is below that with a total levy of \$0.73310, while Wausa is a little higher at \$0.85070. It should be noted that Wausa does have a bond levy of \$0.05180.

Figure 5: State Aid History

WAUSA PUBLIC SCHOOLS & OSMOND PUBLIC SCHOOLS STATE AID BY YEAR



Neither Osmond nor Wausa have received Equalization Aid for several years. The 2013-14 school year was the last year in which either of the districts last received Equalization Aid. Under the current TEEOSA formula, a merger would not appear to cause the new district to receive Equalization Aid. This projection comes from a discussion with Nebraska Department of Education officials. Both districts currently receive state funding, mainly in the forms of (1) Foundation Aid, (2) Special Education reimbursement, (3) Allocated Income Tax Reimbursement, (4) Apportionment, and (5) Net-Option Funding. The recent increase in State Funding for both districts has come mainly from the addition of Foundation Aid to all school districts and the State raising Special Education reimbursement to 80% of allowable costs.

Table 13: State Aid by Year

Year	Osmond Community schools	Wausa Public Schools
2007-08	\$328,813.85	\$362,565.15
2008-09	\$502,022.33	\$514,218.95
2009-10	\$553,794.78	\$595,164.37
2010-11	\$559,744.25	\$709,491.48
2011-12	\$254,151.78	\$543,237.54
2012-13	\$225,021.50	\$638,679.24
2013-14	\$231,637.26	\$465,293.05
2014-15	\$10,693.57	\$9,328.36
2015-16	\$16,483.15	\$3,245.35
2016-17	\$9,227.00	\$0.00
2017-18	\$30,040.00	\$21,338.00
2018-19	\$66,293.00	\$20,065.00
2019-20	\$117,052.00	\$31,430.00
2020-21	\$143,129.00	\$25,053.00
2021-22	\$137,040.00	\$66,151.00
2022-23	\$207,690.00	\$25,536.00
2023-24	\$367,318.00	\$386,561.00
2024-25	\$336,255.00	\$431,483.00

For purposes of Table 13, State Aid consists of Equalization Aid, Net Option Funding, and Allocated Income Tax Rebate. Prior to 2017-18 a Minimum Levy Adjustment was also in place.

Table 14: Total State Receipts

Year & Factor	Osmond Comm Schools	Wausa Public Schools	Combined
<u>2013-14</u>			
<i>Total State Funding**</i>	\$553,290.00	\$815,286.00	\$1,368,576.00
<i>Inc. Tax Rebate*</i>	\$29,675.14	\$22,444.90	\$52,120.03
<i>Net Option Funding*</i>	\$0	\$0	\$0
<i>Apportionment</i>	\$31,011.32	\$29,158.06	\$60,169.38
<i>SPED Reimbursement</i>	\$157,445.00	\$198,190.00	\$355,635.00
<i>Other State Receipts</i>	\$335,158.54	\$565,493.04	\$900,651.58
<u>2014-15</u>			
<i>Total State Funding**</i>	\$407,144.00	\$378,171.00	\$785,315.00
<i>Inc. Tax Rebate*</i>	\$32,068.22	\$24,868.56	\$56,936.78
<i>Net Option Funding*</i>	\$0	\$0	\$0
<i>Apportionment</i>	\$35,907.53	\$36,317.12	\$72,224.65
<i>SPED Reimbursement</i>	\$164,035.00	\$177,736.00	\$341,771.00
<i>Other State Receipts</i>	\$175,133.25	\$139,249.32	\$314,382.57
<u>2015-16</u>			
<i>Total State Funding**</i>	\$357,930.08	\$488,564.00	846,494.08
<i>Inc. Tax Rebate*</i>	\$31,579.55	\$23,498.09	\$55,077.64
<i>Net Option Funding*</i>	\$0	\$0	\$0
<i>Apportionment</i>	\$35,013.08	\$35,013.08	\$70,026.16
<i>SPED Reimbursement</i>	\$154,063.00	\$158,855.00	\$341,771.00
<i>Other State Receipts</i>	\$137,274.45	\$271,197.83	\$379,619.28
<u>2016-17</u>			
<i>Total State Funding**</i>	\$421,691.00	\$412,826.00	\$834,517.00
<i>Inc. Tax Rebate*</i>	\$31,335.00	\$22,093.00	\$53,428.00

<i>Net Option Funding*</i>	\$9,227.00	\$0	\$9,227.00
<i>Apportionment</i>	\$33,638.39	\$32,359.37	\$65,997.76
<i>SPED Reimbursement</i>	\$139,145.00	\$108,498.00	\$247,643.00
<i>Other State Receipts</i>	\$208,345.61	\$249,875.63	\$458,221.24
<u>2017-18</u>			
<i>Total State Funding**</i>	\$471,428.00	\$466,308.00	\$937,736.00
<i>Inc. Tax Rebate*</i>	\$30,040.00	\$21,338.00	\$51,378.00
<i>Net Option Funding*</i>	\$0	\$0	\$0
<i>Apportionment</i>	\$33,067.75	\$33,997.36	\$67,065.11
<i>SPED Reimbursement</i>	\$123,276.00	\$141,895.00	\$265,171.00
<i>Other State Receipts</i>	\$285,044.25	\$269,077.64	\$554,121.89
<u>2018-19</u>			
<i>Total State Funding**</i>	\$609,583.00	\$513,735.00	\$1,123,318.00
<i>Inc. Tax Rebate*</i>	\$30,336.00	\$20,065.00	\$50,401.00
<i>Net Option Funding*</i>	\$35,957.00	\$0	\$35,957.00
<i>Apportionment</i>	\$27,658.72	\$30,331.62	\$57,990.34
<i>SPED Reimbursement</i>	\$184,451.00	\$157,928.00	\$342,379.00
<i>Other State Receipts</i>	\$331,180.28	\$305,410.38	\$636,590.66
<u>2019-20</u>			
<i>Total State Funding**</i>	\$664,045.00	\$543,250.00	\$1,207,295.00
<i>Inc. Tax Rebate*</i>	\$28,877.00	\$21,633.00	\$50,510.00
<i>Net Option Funding*</i>	\$88,175.00	\$9,797.00	\$97,972.00
<i>Apportionment</i>	\$33,674.43	\$32,888.25	\$66,562.68
<i>SPED Reimbursement</i>	\$207,370.00	\$175,053.00	\$382,423.00
<i>Other State Receipts</i>	\$305,948.57	\$303,878.75	\$609,827.32
<u>2020-21</u>			
<i>Total State Funding**</i>	\$658,593.00	\$510,610.00	\$1,169,203.00

<i>Inc. Tax Rebate*</i>	\$33,587.00	\$25,053.00	\$58,640.00
<i>Net Option Funding*</i>	\$109,542.00	\$0	\$109,542.00
<i>Apportionment</i>	\$28,912.48	\$28,352.17	\$57,264.65
<i>SPED Reimbursement</i>	\$183,934.00	\$162,977.00	\$346,911.00
<i>Other State Receipts</i>	\$302,617.52	\$294,227.83	\$596,845.35
<u>2021-22</u>			
<i>Total State Funding**</i>	\$709,000.00	\$585,851.00	\$1,294,851.00
<i>Inc. Tax Rebate*</i>	\$33,068.00	\$24,562.00	\$57,630.00
<i>Net Option Funding*</i>	\$103,972.00	\$41,589.00	\$145,561.00
<i>Apportionment</i>	\$28,066.74	\$27,403.75	\$55,470.49
<i>SPED Reimbursement</i>	\$205,594.00	\$187,540.00	\$393,134.00
<i>Other State Receipts</i>	\$338,299.26	\$304,756.25	\$643,055.51
<u>2022-23</u>			
<i>Total State Funding**</i>	\$816,683.00	\$603,798.00	\$1,420,481.00
<i>Inc. Tax Rebate*</i>	\$37,688.00	\$25,536.00	\$63,224.00
<i>Net Option Funding*</i>	\$170,002.00	\$0	\$170,002.00
<i>Apportionment</i>	\$38,774.43	\$36,272.86	\$75,047.29
<i>SPED Reimbursement</i>	\$253,647.00	\$192,800.00	\$446,447.00
<i>Other State Receipts</i>	\$316,571.57	\$349,189.14	\$665,760.71
<u>2023-24</u>			
<i>Total State Funding**</i>	<i>Not yet available</i>	<i>Not yet available</i>	<i>Not yet available</i>
<i>Foundation Aid*</i>	\$249,944.00	\$307,021.00	\$556,965.00
<i>Inc. Tax Rebate*</i>	\$49,852.00	\$31,310.00	\$81,162.00
<i>Net Option Funding*</i>	\$67,522.00	\$48,230.00	\$115,752.00
<i>Apportionment</i>	\$36,584.35	\$35,333.60	\$71,917.95
<i>SPED Reimbursement</i>	\$521,590	<i>Not yet available</i>	<i>Not yet available</i>

<i>Other State Receipts</i>	<i>Not yet available</i>	<i>Not yet available</i>	<i>Not yet available</i>
2024-25			
<i>Total State Resources**</i>	<i>Not yet available</i>	<i>Not yet available</i>	<i>Not yet available</i>
<i>Foundation Aid*</i>	\$252,072	\$306,855	\$558,927
<i>Inc. Tax Rebate*</i>	\$53,866	\$33,678	\$87,544
<i>Net Option Funding*</i>	\$30,317	\$90,950	\$121,267
<i>Apportionment</i>	<i>Not yet available</i>	<i>Not yet available</i>	<i>Not yet available</i>
<i>SPED Reimbursement</i>	<i>Not yet available</i>	<i>Not yet available</i>	<i>Not yet available</i>
<i>Other State Receipts</i>	<i>Not yet available</i>	<i>Not yet available</i>	<i>Not yet available</i>

* Part of TEEOSA Calculation

** Total State Receipts include funds beyond those provided by the TEEOSA formula.

COMPARISON OF NEGOTIATED AGREEMENTS

When two teaching staffs are brought together in a merger, there is often a scenario created in which one of the staffs is “leveled up”. In such a situation, the salary schedule from the higher paying district is often adopted. When this happens there is often a large increase in the compensation for one of the districts. Again, Wausa and Osmond are remarkably similar when the negotiated agreements from the two districts are compared. The table below compares major components of the two negotiated agreements.

Table 15: Comparison of Negotiated Agreements

	WAUSA	OSMOND
Base Salary	\$39,200	\$39,300
Maximum Salary	\$71,148	\$69,168
Index	4 x 4.25. 15 steps. Columns at BA, BA+9, BA+18, BA+27, BA+36/MA, MA+9, MA+18	4 x 4. 14 steps. Columns at BA, BA+9, BA+18, BA+27, BA+36/MA, BA+45/MA+9, MA+18
Health Insurance	\$1450 deductible. Single dental.	\$1,050 deductible. Single dental. HSA available.
Life Insurance	\$35,000 term life	\$10,000 plan
Vision Insurance	NA	\$180 per year
LTD Insurance	Employee responsible for purchase of LTD insurance. District compensates cost of premium.	District pays premium.

Additional Preparation compensation	Seven (7) assigned, different teaching classes shall constitute qualification for Additional Preparation pay. \$250 per quarter (\$1,000 per year).	NA
Distance Learning/Dual Credit compensation	\$500 per class	NA
Sick Days	10/40. Unused sick days over 40 may be compensated at 50% of sub daily rate.	10/45. Unused six days up to 45 compensated at \$60 per day for +20 year employees leaving the district.
Personal days	2/5. May not use more than 4 in a given year. Unused personal days may be compensated at 50% of sub daily rate.	3 days. Unused days may be compensated at \$75 per day.
Bereavement Leave	Up to 4 days per death	2 days. Other needed days may come from sick leave.
Years experience allowed upon hiring	All years experience	All years experience
Sick Bank	yes	NA
Allowed advancement on schedule	NA	One step/one column per year
Ability of Board to freeze movement	NA	Board has right to freeze employee on a given step due to sub-standard teaching.

Some points of discussion in comparing the two negotiated agreements:

- While Wausa has a lower base salary by \$100, it does operate under a 4x4.5 index. Osmond operates under the more common 4x4 index.
- Wausa provides a higher deductible health insurance plan (\$1450 deductible) than Osmond (\$1050 deductible).
- There are other differences in the negotiated agreements which would be points of discussion in the case of a merged district.
- Osmond offers a dual option HSA as part of the negotiated agreement. Wausa also offers a dual option HSA, but it is not part of the negotiated agreement.

Table 16: Salary Schedule Comparison

	OSMOND SCHEDULE	WAUSA SCHEDULE
OSMOND TEACHERS	\$1,433,664	\$1,425,606
		(-\$8,058)
WAUSA TEACHERS	\$1,238,736	\$1,246,560
		\$7,824

When placing each teaching staff on the other district’s salary schedule, there appears to be minimal effect on the total salaries. The table above represents these effects.

- When Osmond teachers were placed on the Wausa salary schedule, using the allowed years of experience, the total cost for teachers was a little over \$8,000 less than using the Osmond salary schedule.
- When Wausa teachers were placed on the Osmond salary schedule, using the allowed years of experience, the total cost for teachers resulted in about \$7,800 more than using the Wausa salary schedule.
- When considering that both districts are currently paying over \$1.2 million in teacher salaries, a difference of around \$8,000 would appear to be minimal.
- For clarification, only teacher salaries were included in this table. Extra-duty compensation and other benefits were not considered.

Potential Negotiations Comparability Array

Table 17: Potential Negotiations Array

DISTRICT	ENROLL	INDEX	BASE	BCBS
OSMOND + WAUSA	367			
OSMOND		4 X 4	\$ 39,300	\$1050 DEDUCTIBLE
WAUSA		4 X 4.25	\$ 39,200	\$1450 DEDUCTIBLE
Battle Creek	566	4 x 5	\$ 38,200	\$1,050 Deductible
Bloomfield	271	4 x 4	\$ 37,800	\$1,450 Deductible
Creighton	290	4 x 4.5	\$ 38,050	\$1,050 Deductible / \$3,800 Deductible (Dual Choice)
Crofton	358	4 x 4	\$ 38,450	\$650 Deductible
Elkhorn Valley	446	4 x 4.75	\$ 38,450	\$1,050 Deductible / \$3,800 Deductible (Dual Choice)
Hartington-Newcastle	400	4 x 4	\$ 38,900	\$1,450 Deductible / \$2,500 Deductible (Dual Choice)

Laurel-Concord-Coleridge	415	4 x 5	\$ 38,300	\$1,450 Deductible / \$3,800 Deductible (Dual Choice)
Neligh-Oakdale	351	4 x 4.25	\$ 38,040	\$1,050 Deductible / \$3,800 Deductible (Dual Choice)
Niobrara	214	4 x 4	\$ 38,600	\$1,050 Deductible / \$3,800 Deductible (Dual Choice)
Pierce	690	4 x 5	\$ 39,300	\$1,900 Deductible / \$3,800 Deductible (Dual Choice)
Plainview	346	4.25 x 4.25	\$ 38,800	\$1,050 Deductible
Randolph	260	4 x 4	\$ 38,500	\$1,900 Deductible
Stanton	383	4 x 5	\$ 38,050	\$1,050 / \$3,800 Deductible (Dual Choice)
Summerland	436	4.25 x 4.5	\$ 38,250	\$1,050 Deductible
Wakefield	567	4 x 4	\$ 39,990	\$1,050 Deductible / \$3,800 Deductible (Dual Choice)
Winside	244	4 x 4	\$ 38,875	\$1,050 Deductible
AVERAGE			\$ 38,535	

A merged district would cause the establishment of a new “negotiations comparability array”. Using the “half as big/twice as big within 50 miles” standard, the new array may include the districts listed in the table above. Some points of discussion concerning the negotiations compatibility array:

- Both Osmond and Wausa currently have Step 1 base salaries higher than the average array base salary of \$38,535.
- Nine of the 16 districts in the possible array do not have a standard 4 x 4 index. The average index of the 16 districts is 4.03 x 4.39.
- Ten of the 16 districts provide a \$1,050 deductible health insurance plan. Nine districts provide a dual choice option, which neither Osmond nor Wausa currently offer.

COMMON FINANCIAL IMPLICATIONS

In mergers involving rural schools, there are financial implications, both positive and negative, that often become evident. A hypothetical merger of Osmond and Wausa would be faced with some, if not all, of these implications. Included would be:

- **PERSONNEL:** Most often only one Superintendent is retained. The role of Business Manager is often reduced to one person, with one of the current Business Managers taking on another role. Other positions are often retained, then reduced, when possible, when staff members retire or move on to other districts.
- **TECHNOLOGY:** A merged district sometimes finds that the two original schools use different platforms for technology. This does not appear to be the case as both districts are 1:1 using iPads for elementary grades and 1:1 using MacBooks for secondary grades. Thus, cost increases for technology would more likely be due to normal replacements and upgrades, not due to purchasing new devices for part of the student population due to different platform use at their previous school.
- **UNIFORMS:** The new district would likely adopt a new school name, school colors, and mascot. This would necessitate the purchase of new athletic uniforms and band uniforms. A decision could be made to initially utilize existing uniforms, but all uniforms would eventually be replaced.
- **TEXTBOOKS:** This issue is addressed later in the study.
- **TRANSPORTATION:** Since both the Osmond and Wausa sites would most assuredly be utilized, transportation costs in the form of “shuttle routes” would likely be added. This issue is discussed later in the study.
- **SCHOOL IDENTIFICATIONS:** Markings in forms such as school marquees, gym pads, wrestling mats, gym floor markings, entry mats, and display boards would likely be eventually changed to match the new district’s name, colors, and mascot.
- **SCHOOL ATTORNEYS:** Both districts use attorneys (Perry Law Firm and/or KSB School Law) who are well versed in Nebraska school law. Thus, both would incur costs for services. A merged district would then be able to realize some savings as a single district, rather than two separate districts.
- **SCHOOL AUDITOR:** Osmond uses AMGL, while Wausa uses Dana Cole for state-mandated audit services. A merged district would utilize only one auditor.
- **BOARD/DISTRICT MEMBERSHIPS:** Both districts are members of the Nebraska Rural Community Schools Association (NRCSA) and the Nebraska Association of School Boards (NASB). A merged district would only need one membership in each organization.
- **CONTRACTED SERVICES:** There are a myriad of contracted services that the two districts currently use that might possibly be melded into one contract instead of two contracts. While the study did not identify specific services, some examples for consideration might be accounting software accounts, Zoom accounts, sports officiating consortium accounts, school website hosting, etc.

FACILITIES AND SCHOOL SITES

In order to have a good feel for the Osmond and Wausa sites, a walk through of each facility was conducted. Specific rooms were counted for purposes of determining proper spaces for classrooms.

Table 18: Current Classrooms

	OSMOND	WAUSA
Classrooms	22	20
Music Rooms	1	1
Library/Media Rooms	1	1
Shops	1	1
Gyms	1	1
Weight Rooms/Fitness Rooms	2	1
Locker Rooms	4	4
Multi-Purpose/Lunch Rooms	1	1

Table 19: Minimum Classrooms Needed

K-5 (2 each)	12
MS English	1
MS Math	1
MS Science	1
MS SS	1
HS English	1
HS Math	1
HS Science	1
HS SS	1
Bus	1
Ind Tech	1
FCS	1
Music	1
Art	1
Ag	1
Computers	1
Foreign Lang	1
SPED	3
TOTAL	31

As the sites currently exist, neither Osmond nor Wausa has a facility that could likely house all of the students in a merged district. An estimate of the number of classrooms needed in a merged district with all grade levels at one site would be about 31, as is depicted in the above table. Osmond currently has 22 classrooms, while Wausa has 20. Thus, careful consideration would need to be made concerning how the current facilities would be utilized. It would appear that four scenarios could be considered:

1. Both the junior high school and the high school would be located at the same site, with all elementary grades together at the other site.
2. The high school would be at one site, with a middle school at the other site. Both sites would house elementary students.
3. The high school would be at one site, with a junior high school at the other site. Upper elementary would all be at one site, with lower elementary at the other site. For example: grades 9-12 and K-3 could be at one site, with grades 7-8 and 4-6 at the other site.
4. In the case of a merger, the combined district could elect to build a PK-12 facility in a location somewhere between Osmond and Wausa.

A discussion of the pros and cons of the three scenarios follows:

SCENARIO 1 (junior high school/high school at one site, elementary grades at the other site)

PROS:

- This scenario likely provides for the most efficient use of 7-12 teaching staff as teachers could teach across those grade levels without regard to the junior high and high school class makeups.
- This scenario also provides for the opportunity to better utilize specific endorsements or strengths of individual teachers across the grade levels.
- This scenario provides greater opportunity to provide a setting in which less teachers are assigned classes outside of their endorsement area.
- Bringing elementary students together at the start of a merger may make for a stronger long-term network of students, parents, families, and elementary staff than if they do not come together until middle school/junior high.
- This scenario provides the best opportunity to have an elementary Principal who is responsible for one site and can concentrate mainly on elementary learning and instruction.
- This scenario also provides the best opportunity to have a secondary Principal who is responsible for one site and can concentrate mainly on junior high and high school learning and instruction.

CONS:

- A large group of elementary students would be transported on a daily basis. This is not always popular with parents, especially of the younger students.
- Both sites would appear to be short of gymnasium space for regular practices in volleyball and basketball. Thus, there may be a greater need for “sports shuttles” to transport teams to practice sites. This would likely be the case during basketball seasons.

- This scenario may require the conversion of classrooms from elementary to secondary or secondary to elementary. For example, marker boards or countertops in classrooms may not be at the appropriate height for the age group assigned to the classroom.

SCENARIO 2 (high school at one site, middle school at the other site, elementary schools at both sites)

PROS:

- This scenario would allow middle school students to develop as the older students at a site. This can help to develop leadership skills and emotional growth in individual students.
- This scenario likely provides the best opportunity to provide gymnasium space for after school practices.
- This scenario requires the least number of students to be transported via “shuttle routes” between the two communities.
- In this scenario, larger numbers of elementary students would not be transported as much as in Scenario 1.
- This scenario provides a stronger possibility that parents and patrons attend activities at both sites, thus bringing people to both communities.
- This scenario would likely provide the merged district the best opportunity to over a period of years phase in textbook series adoptions to fit the entire district as elementary grade levels could possibly use existing textbooks at the two sites.

CONS:

- This scenario lessens the ability of the district to efficiently utilize endorsements and strengths of secondary staff.
- This scenario may lessen the ability to grow the curricular offerings for middle school students as the secondary staff would be split between the two sites.
- This scenario offers the least opportunity to create an atmosphere of “community” or “family” in the elementary grades as students and staff would be split between the two sites.

SCENARIO 3 (high school at one site, junior high at the other site, lower elementary at one site, upper elementary at the other site)

PROS:

- This scenario enables elementary students and teachers of the same grade levels to be together.
- A merged staff at each grade level provides teachers with opportunities to share expertise and experiences that can positively influence the quality of instruction offered to all students.
- This scenario would allow junior high students to develop as the older students at a site. This can help to develop leadership skills and emotional growth in individual students.
- This scenario provides a stronger possibility that parents and patrons attend activities at both sites, thus bringing people to both communities.

- This scenario would allow teachers in the lower elementary grades and the upper elementary grades to work collaboratively, thus providing opportunities for consistency and improvement of instruction.
- This scenario provides a better opportunity to provide gymnasium space for after school practices than when middle school/junior high and high school are at the same site.

CONS:

- This scenario would appear to be the least efficient in using endorsements and strengths of teachers in grades 7-12.
- This scenario likely provides for the least efficient use of administrators.
- This scenario may lessen the ability to grow the curricular offerings for middle school students as the secondary staff would be split between the two sites.
- This scenario would require younger elementary students from one site to be transported.

SCENARIO 4 (build a new PK-12 facility at a location between Osmond and Wausa)

PROS:

- This scenario would enable the district to most effectively assign teaching staff based on endorsements and strengths.
- This scenario would allow teachers in the elementary grades to work collaboratively, thus providing opportunities for consistency and improvement of instruction.
- This scenario would enable the district to not have teaching staff travel to two sites. These would most often be “specialty” teachers such as music teachers.
- This scenario offers the best opportunity for the most effective use of administrators.
- This scenario would offer the opportunity to run one lunch program instead of two.
- This scenario would enable the district to utilize one custodial team instead of two.

CONS:

- This scenario would be the most costly option. To provide some comparisons:
 - In 2019, the communities of Clearwater, Orchard, and Ewing voted to build Summerland Public School. It is a 130,000 square foot facility and the bond was \$34.3 million. Summerland has about 435 students.
 - Johnson County Central’s most recent attempt at a bond election failed. It would have provided for a PK-12 facility in Tecumseh, replacing three facilities in Tecumseh and Cook. It called for a 123,940 square foot facility, with the bond in the amount of \$49,500,000. This bond election was last voted down in 2024. Johnson County Central has about 495 students.
 - This scenario would also necessitate a large land purchase.
- This scenario would result in property owners in the Wausa district to pay property taxes on two school bonds.
- This scenario provides the least opportunity to bring parents and community members into the two communities for activities and programs.
- This scenario would create the necessity to transport almost all students in grades K-8, plus some in high school.

CURRICULUM

A comparison of current 9-12 individual class offerings by both Osmond and Wausa to districts in the “State Aid Comparability Array” was made. Each class, even if it was a multiple offering of the same class, was totalled. Some points from this comparison:

- The current offerings by Osmond and Wausa compare favorably with these districts.
- Other schools in the comparison tended to offer multiple sections of some classes, especially “core” classes.
- Both districts have especially provided great opportunities for their students in the way of dual credit classes and college credit classes. This has helped to grow the high school curriculum for both Osmond and Wausa.

Table 20: 9 to 12 Curriculum Comparison

	OSMOND	WAUSA	ALMA	AMHERST	HARTINGTON - NEWCASTLE	KIMBALL	OAKLAND - CRAIG	RAVENNA	SOUTHERN	SUPERIOR	TRI COUNTY	TWIN RIVER
Agriculture	5	6	4	10	6	4	2	3	5	6	6	4
Art	6	4	3	5	3	2	3	6	3	3	5	2
Business	3.5	7	2	3	6		4	3	6	4	3	4
Career Ed	1	2			1.5	2	4		5	1	2	2
Computer Ed	0	1	1	2	3	2	3	7.5	2	4	2	3
Drivers Education	0	1										
English	11	11	8	9	7	10	9	10	8	10	9	10
Family & Consumer Sciences	3	3	3		5	5	1			2		4
Foreign Language	2	3	5	7	6	2	6	6	5	6	7	4
Health / Physical Education	3.5	4	5	5	6	7	3	7	5	5	5	7
Industrial Tech (Trades)	6.5	7	2	1	6	6	6	5.5		6	6	5
Math	12	10	9	11	9	11	8	12	10	8	14	10
Misc. Curriculum	0	0	7	2	2	1	1		1		1	
Music	2	2	2	2	2	2.5	4	3	4	2	4	2
Sciences	6	6	8	10	9	10	13	12.5	6	13	13	8
Social Studies	8.5	5	7	7	8	7	9	9	8	8	10	11
ELL						1		1		1		
Total Year-Long Courses	70	72	66	74	79.5	72.5	76	85.5	68	79	87	76

Examples of classes that were offered at schools other than Osmond and Wausa are shown below. This table is provided for the purpose of showing what offerings might be offered in a larger, combined district.

Table 21: Courses Offered by Other Districts (9 to 12)

AG	CAREER ED	COMPUTER ED	ENGLISH	FCS	FOREIGN LANG	HEALTH/ PE	IND TECH	MATH	MUSIC	SCIENCE	SOCIAL STUDIES
Animal Production	JAG	Computer Applications	Creative Writing	Culinary & Baking/ Pastry	Spanish IV	Sports Medicine	Architectural Eng & Design	Trig	Guitar	General Science	Global Studies
Plant Science/ Nursery	EMT Certification	Web Design		Textiles		Lifetime Games	Small Engines	Business Math	Music Theory	Adv Biology	Nebraska History
Landscaping	CNA Certification	Robotics		Adult Living		Adaptive PE	Residential Construction	Technical Math		Chem II	Advanced US History
Veterinarian Science		Digital Design		Human Relationships			Advanced Automotive	Statistics/ Probability		Integrated Science	American Film Studies
Ag Leadership		Coding					Electricity				Criminal Justice
Wildlife Management		Video Production									Sports History
Natural Resources		Information Technology									
Meat Science		Keyboarding									
Ag Mechanics											
Precision Agriculture											

Table 19 below provides a similar comparison of the class offerings for students in grades 7 and 8 in Osmond and Wausa to other districts in the “state aid comparability array”. Grade 6 was not shown as Wausa provides for a grades 6-8 Middle School, while Osmond provides for a grades 7-8 Junior High School. Not all of the class schedules from the array districts showed each of grades 6-8. Some only showed grades 7-8, thus the decision for a comparison was to use only grades 7-8.

While both Osmond and Wausa were somewhat comparable with the other districts in high school classes offered, they are both substantially different from these schools in grades 7-8 in the classes offered. Much of this difference can be explained by the fact that each of the array schools offers multiple sections of most of the core classes (English, Math, Science, Social Studies).

One of the stated reasons for considering a merger would be to grow opportunities for students, especially in the middle grades. The number of students in the middle grades in a merged district may necessitate providing more than one section per core subject, which would then increase the

course offerings. Factors involved with grade placements in facilities and assignment of teachers to specific facilities would need to be considered in meeting a goal of expanded offerings for students in the middle grades.

Table 22: Grades 7 & 8 Curriculum Comparison

7-8	OSMOND	WAUSA	ALMA	AMHERST	HARTINGTON -NEWCASTLE	KIMBALL	OAKLAND- CRAIG	RAVENNA	SOUTHERN	SUPERIOR	TRI COUNTY	TWIN RIVER
Agriculture	0.25		1	1		1	1	1.5	0.5	2		0.5
Art	0.25	0.5	1	1	0.5	1	1	1.5	2	2	2	1
Business												1
Career Ed	0.25	0.5		1		1	1		2	1	1	
Computer Ed			1	1	1	1	1	3	1	3	1	1
Drivers Education												
English	3	2	4	5	6	4	6	7	5.5	5	5	4
Family & Consumer Sciences		0.5	1		1	1						1
Foreign Language			1	1	1				2	1		0.5
Health / Physical Education	1	1	3	4	3	2	2	2	4	2	2	2.5
Industrial Tech (Trades)	0.25	0.5	1		1	2	1	1		1	1	0.5
Math	3	3	4	7	5	5	4	5	4	4	5	3
Misc. Curriculum												
Music	1	2	2	2	3	2	2	2	2	2	3	2
Sciences	2	2	4	4	5	4	4	4	5	4	5	4
Social Studies	2	2	4	4	5	6	4	4	4	4	2	4
ELL												

Total Year-Long Courses	13	14	27	31	31.5	30	27	31	32	31	27	25
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Examples of classes that were offered at schools in the array other than what Osmond and Wausa currently offer are shown below. This table is provided for the purpose of showing what offerings might be considered in a larger, combined district. It is interesting to note that these schools did not necessarily offer more classes in the core subjects. Most of the additional classes offered were “exploratory” courses.

Table 23: Classes Offered by Other Districts (Grades 7 & 8)

AG	ART	BUSINESS/ CAREER ED	COMPUTER ED	ENGLISH	FCS	FOREIGN LANG	HEALTH/PE	IND TECH	MATH	MUSIC	SCIENCE	SOCIAL STUDIES
Ag 7	Art 7	Financial Literacy	Computers 7	JH Journalism	FCS 7	Spanish 7	Health 7	Shop 7				
Ag 8	Art 8	JAG	Computers 8	Literacy Skills	FCS 8	Spanish 8	Health 8	Shop 8				
		Keyboarding	Computer Applications	Intro to Theater			Yoga	JH Skills and Technical Science				
		Intro to Business Technology	Intro to Robotics									

In a merged district the Board of Education and Administrators would consider staffing needs in Grades 7-12 based on which facility(ies) the different grade levels would be placed in and the make-up of the middle grades (i.e. 6-8 middle school or 7-8 junior high school). The following table provides a comparison of the number of teachers utilized at each district in grades 7-12. Teachers who only taught one class in grades 7-12 or who were assigned solely to Special Education were not included in the teacher counts.

Using these numbers, it would appear that a merged district of Osmond and Wausa would currently have sufficient teachers to cover grades 7-12. The two districts have a combined total of 28 teachers in grades 7-12, while the average for the array schools is a little over 20 teachers. One important note, however, is that the other schools in the array appear to have students in grades 7-12 at the same site, thus allowing for some teachers to teach classes at both the junior high and high school levels.

Table 24: Staffing Comparison

	7-12 Teachers
OSMOND	13
WAUSA	15
ALMA	18
AMHERST	18
HARTINGTON-NEWCASTLE	22
KIMBALL	20
OAKLAND- CRAIG	21
RAVENNA	23
SOUTHERN	20
SUPERIOR	18
TRI COUNTY	20
TWIN RIVER	22

The development of a curriculum in a combined school district would ultimately be the role of the new school district administration and approved by the new Board of Education. However, it is apparent that several opportunities would exist to expand academic offerings and achieve improved finance efficiencies as well.

Table 25: Series Used in Core Classes

	OSMOND	WAUSA
ELEMENTARY		
Reading	Wonders*	In to Reading/Reading Mastery
Math	Expressions	Expressions
Science	E-studies w/ weekly newsletter	Mystery Science
Social Studies	Pearson	
JH	OSMOND	WAUSA
Language Arts	Study Sync	EMH
Math	Pearson	McGraw-Hill
HS		
English	Study Sync	EMH
Math	Pearson	McGraw-Hill

The two districts are substantially different in the textbooks series used in core classes. The only similarity is in Elementary Math classes as both districts currently use the Expressions series, which is provided by the Heinemann company. Osmond did express that in the next year or two they will

likely be updating or replacing their current reading series, “Wonders”, from McGraw-Hill. In a possible merger, the setup of the elementary grades could cause the district to either operate with two different textbook series or incur the expense of adopting the same textbook series and having teachers trained in utilization. This would especially be the case in a scenario in which the same grades (for example, K-5) were housed at both sites. If two separate textbook series were to be used for the same grades, could this have an effect on student assessment scores? This is a question that might be considered when choosing which direction to go in regards to textbook series usage.

If the districts consider merger, it might be a good opportunity to have teachers and administrators join together in considering textbook series for possible adoption. This could have the effect of having teachers trained in the same series, then corroborate in utilizing the series selected.

Table 26: Experience of Teachers

YRS EXPERIENCE	OSMOND	WAUSA
30+	4	2
20-29	3	3
15-19	3	4
10-14.	5	5
1-9.	9	8

As the two districts consider staffing of teachers in the next 5-10 years, both may be looking at a need to replace several veteran teachers. Between the two, there are currently six teachers on staff who have over 30 years experience apiece. It would be a fair assumption to think that a majority of these may be retiring within the next five or so years.

TRANSPORTATION

Both Osmond and Wausa currently have three before school and after school bus routes. Osmond’s routes generally run north and west, south and west, and east of Osmond. Wausa’s routes generally run north and west, north and east, and south of Wausa. In a merged district it may be possible to pare down that number, but unlikely by more than one route. The reason for this is that all six current routes have a starting pickup time of around 6:50 a.m.

A transportation consideration when looking at a possible merger, is the number of “shuttle routes” between the two communities based on where grade levels will be housed. The table below shows the number of students (using 2024-25 student counts) who might be on shuttle routes in various scenarios based on grade placements at the two sites. Discussion of the scenarios follows the table.

Table 27: Transportation Comparison–Shuttle Routes

GRADE	HS @ WAUSA, 6-8 @ OSMOND, K-5 @ BOTH	HS @ OSMOND, 6-8 @ WAUSA, K-5 @ BOTH	7-12 @ WAUSA, K-6 @ OSMOND	7-12 @ OSMOND, K-6 @ WAUSA	HS @ WAUSA, 4-8 @ OSMOND, K-3 @ WAUSA	HS @ OSMOND, 4-8 @ WAUSA, K-3 @ OSMOND	HS @ WAUSA, 7-8 @ OSMOND, 4-6 @ WAUS, K-3 @ OSMOND	HS @ OSMOND, 7-8 @ WAUSA, 4-6 @ OSMOND, K-3 @ WAUSA
K			11	10	10	11	11	10
1			15	16	16	15	15	16
2			12	13	13	12	12	13
3			13	13	13	13	13	13
4			12	12	12	12	12	12
5			16	14	16	14	14	16
6	10	20	10	20	10	20	20	10
7	15	13	13	15	15	13	15	13
8	11	11	11	11	11	11	11	11
9	11	18	11	18	11	18	11	18
10	17	22	17	22	17	22	17	22
11	12	16	12	16	12	16	12	16
12	16	18	16	18	16	18	16	18
TOTAL	92	118	169	198	172	195	179	188
-2/3 HS	55	69	132	149	135	146	142	139

Ideas to consider on the above scenarios:

- The table shows the number of students who could be on shuttles in each scenario. “TOTAL” is the total number of students from either Osmond or Wausa who would be relocating to the other site. “-2/3 HS” shows the total number of high school students who would be relocating minus 2/3 of the high school students who would be relocated to the other site.
- A point to remember is that many high school students are likely to drive to the high school site instead of riding on shuttles. Thus, the total number of 92 in the first scenario could likely be cut to a much lower number. The last row shows the possible number of students to be on shuttles minus two-thirds of the high school students going to the other site. For example, in the first scenario, 2/3 of the 56 high school students from Osmond was subtracted. This would be a result of those students driving instead of riding the shuttle route.
- As discussed earlier, the scenario in which there are elementary sites housing the same grade levels (i.e. K-5) at both sites would require the least amount of students on “shuttle routes”. This would also eliminate much of the need to shuttle elementary students between the two sites.

Another transportation consideration is the possibility of adding in “sports shuttles”, a before and after sports practice shuttle service. A before-practice shuttle might be provided when a team practices at the other site. For example, if the high school would be in Wausa, the district may choose to have high school boys and girls basketball practices alternate between Wausa and Osmond. The district would then decide whether to provide a shuttle service for those participants or those who do not choose to drive.

ACTIVITIES

Table 28: Secondary Activities Comparison

Osmond Community Schools	Class	NSAA Enroll	# of Participants	Wausa Public Schools	Class	NSAA Enroll	# of Participants	Combined Participation	Combined NSAA Enroll	Likely NSAA Class
Cross Country	D	46.00	3.00	Cross Country (Coop w Bloomfield)	C	121.00		3.00	167.00	D
Football (Coop w Wausa)	D1	45.00	7.00	Football (Coop w Osmond)	D1	45.00	20.00	27.00	45.00	D1 or C2
Volleyball	D1	31.00	16.00	Volleyball	D1	26.00	19.00	35.00	57.00	C2 or C1
Girls Basketball	D1	31.00	12.00	Girls Basketball	D1	26.00	13.00	25.00	57.00	C2 or C1
Boys Basketball	D2	15.00	3.00	Boys Basketball	D2	30.00	21.00	24.00	45.00	C2
Boys Wrestling	D	45.00	6.00	Boys Wrestling	D	45.00		6.00	45.00	D
Girls Track	D	42.00	12.00	Girls Track	D	58.00	18.00	30.00	100.00	C
Boys Track	D	42.00	15.00	Boys Track	D	58.00	16.00	31.00	100.00	C
Girls Golf				Girls Golf (as part of boys team)			4.00	4.00	Unknown	D
Boys Golf	D	15.00	3.00	Boys Golf	D	32.00	8.00	11.00	47.00	C
Unified Bowling	B	46.00	16.00	Unified Bowling				16.00	46.00	B
Play Production	D1	46.00	35.00	Play Production	D1	56.00	56.00	91.00	102.00	C1
Instrumental Music	D	46.00	45.00	Band & Instrumental Music	D	56.00	23.00	68.00	102.00	C
Vocal Music	D	46.00	18.00	Choir & Vocal Music	D	56.00	34.00	52.00	102.00	C
Speech	D1	46.00	20.00	Speech	D1	56.00	28.00	48.00	102.00	C1
E-Sports	-	-	-	E-Sports	-	-	7.00	7.00		
FBLA			20.00	FBLA			42.00	62.00		

FFA			15.00		FFA		7.00	22.00		
Skills USA					Skills USA		22.00	22.00		

The above table provides a glimpse at activities from the last two years. Participation numbers shown are a combination of the number of students participating in activities in “winter” and “spring” activities from the 2023-24 school year and students participating in activities in “fall” activities from the 2024-25 school year.

Two of the goals for a hypothetical merger that were stated by the two sub-committees of the Osmond and Wausa Boards of Education were:

- *Increased opportunities for students at all grade levels and especially at the middle level grades. In addition to increased opportunities, is an implied interest in maintaining and ensuring the current levels of curricular offerings in each school.*
- *Provide for sustainability of curricular offerings or expansion of curricular offerings in light of loss of student numbers in both districts.*

For purposes of discussion of the “ACTIVITIES” section of this feasibility study, the second bullet is being expanded to include not only curricular offerings, but to also address extra-curricular offerings.

It would appear that non-curricular offerings in a merged district would provide for both increased opportunities for students and sustainability of extra-curricular activities that are currently offered. Some points to be made in this vein:

- Both districts have seen the need to work with other districts to provide opportunities for their students. Examples of this include in high school include:
 - The two districts are currently in a cooperative agreement for Football and Boys Wrestling.
 - Wausa currently is in a cooperative agreement with Bloomfield for Cross Country.
 - Osmond will not have a varsity Boys Basketball team for this year due to a lack of number of participants.
- A merger of the two schools would likely lessen, if not eliminate, the need to co-op with other schools.

A merger of the two schools would result in changing NSAA classifications in most cases. Possible changes in classifications are reflected in Table 28.

A merger could cause the Board of Education and Administration to consider the addition of other activities for students that would help to address the first goal listed above. At the high school level, it is possible that the following activities might be considered for addition for students from at least one of the two districts:

- Skills USA: not currently offered by Osmond.
- Cross Country: while Wausa is in a cooperative with Bloomfield, offering it as a merged activity could increase the likelihood of students from Wausa choosing to participate.
- E-sports: not currently offered by Osmond.

- Girls Golf: not currently offered by Osmond, while girls are part of the boys team in Wausa.
- Unified Bowling: not currently offered by Wausa.
- Girls Wrestling: not currently an activity for either district, but its addition could help to balance out the number of sports offered for girls and boys
- Unified Track: not currently offered by either district. More student numbers may make this an activity that could be offered by a merged district. This activity focuses on pairing students with disabilities with the rest of the general student population.
- Academic Decathlon: not currently offered by either district. This is an excellent activity based on true academics. Students of all grade averages are important to the success of the team. This is a program that often attracts students who may not be involved in a lot of other activities.

Table 29: Junior High Activities

Osmond Community Schools	Number Participating		Wausa Public Schools	Number Participating		Combined Participation
Cross Country	1.00		Cross Country			1.00
Football	4.00		Football	10.00		14.00
Volleyball	20.00		Volleyball	12.00		32.00
Girls Basketball	9.00		Girls Basketball	9.00		18.00
Boys Basketball	4.00		Boys Basketball	12.00		16.00
Boys Wrestling	2.00		Boys Wrestling			2.00
Girls Track	12.00		Girls Track	9.00		21.00
Boys Track	6.00		Boys Track	12.00		18.00
Instrumental Music	20.00		Instrumental Music	25.00		45.00
Vocal Music	24.00		Vocal Music	25.00		49.00
Speech			Speech			0.00

A goal of the two Board of Education sub-committees is to create more opportunities for the middle grades. The two districts currently co-op Football, Girls Basketball, Boys Basketball, and Wrestling at the Junior High level. Some points for consideration:

- Having all students together in grades 7 and 8 may encourage more participation. It would be likely that students at that age would be more apt to participate with other students they attend school with than if they were simply in a co-op with another school.
- Some of the participation numbers from Osmond come from students at St. Mary's Catholic School.
- The two districts are very proud of their music programs. Having a band of 45 or more students and a chorus of around 50 students at the junior high/middle school level could help to create an even stronger program which could feed successfully into the high school programs.

OBSERVATIONS

Every indicator in this analysis suggests that the goals of the school board subcommittees could be met in a hypothetical merger of the Osmond and Wausa school districts. As a review, those goals were:

- *Increased opportunities for students at all grade levels, especially at the middle level grades. In addition to increased opportunities, is an implied interest in maintaining and ensuring the current levels of curricular offerings in each school.*
- *Development of a separate and expanded curriculum for grades six through eight.*
- *Provide for more efficient use of existing staff.*
- *Provide for sustainability of curricular offerings or expansion of curricular offerings in light of loss of student numbers in both districts.*
- *Establish a better position in light of state school finance policies.*

The goals of expanded opportunities for students are reasonable. An important piece of expanding opportunities, however, would be affected by decisions on where to house students of the same grade.

Opportunities

Several of the curricular and extra-curricular opportunities have been highlighted throughout this document and it is likely that other opportunities may be present. Expanded curriculum at the middle and high school levels as well as a larger more flexible enrollment offer opportunities for creativity.

A merged district might provide more—and more enriched—curricular offerings to students by combining resources. Also, more flexibility could be possible when scheduling courses, particularly at the high school level, because more students take the classes.

At the middle and high school levels, it may be possible to make better and more efficient use of teachers' certifications and expertise. This would likely be more advantageous for students, especially in student achievement. A merged staff that has opportunities to share expertise and experience might positively influence the quality of instruction offered to all students.

More stability in extracurricular activities may be attained by increased numbers of participants. A merged district might also find opportunities to increase the number of activities provided, thus giving student participants more choices.

Challenges

A number of challenges are usually present in a reorganization process. Community and staff acceptance of the new environment are among the typical challenges. Every choice, from names, mascots, and colors and other elements addressing community support can be a challenge.

A stated goal was to expand opportunities for students in the middle grades. Depending on decisions made on where to house students of the same grades, this might become more challenging when using existing staff.

The current school facilities are more than adequate to address the educational goals; however there would be decisions about transportation between schools buildings. It is reasonable to assume that there could be a need to increase transportation costs.

Both communities have a great deal of pride in their schools. A merger between the two schools would create the challenge of intentionally working to create that level of pride and sense of community. If the affected communities are not convinced of the viability of consolidation, they may lose the pride and passion so often typical of smaller districts that serve specific communities.

Findings

It is the belief of the conductors of this study that a consolidation of the Osmond district and Wausa district is feasible given parameters of the study and the goals expressed by the board sub-committees. A school merger can offer challenges that must be intentionally met, but may also offer unique opportunities. In the case of a merger, a close working relationship between the two districts would need to be developed. The two Boards of Education and the Superintendents have already displayed a desire to work together in discussing the future of the two districts.

NRCSA does not take the stand of recommending whether or not to merge. That is the role of the Osmond and Wausa Boards of Education and the schools and communities that they serve.

Data Sources & Citations

Adjusted Valuation: School Adjusted Valuation:

<https://revenue.nebraska.gov/PAD/research-statistical-reports/school-adjusted-value>

Apportionment: Older data provided to the authors by Michelle Cartwright, NDE; 2023-24

Calculation of State Apportionment Funds; <https://www.education.ne.gov/fos/apportionment/>

Assessed Valuation: Recent data presented to the Authors by Districts; Past data: Statistical Information for Public Schools Districts;

<https://www.education.ne.gov/fos/statistical-information-for-public-school-districts-levy-and-valuation-information/>

Curriculum: Schedules and metrics provided to the authors by the Districts.

District Maps: Nebraska Education Profile District Snapshot;

(Osmond) <https://nep.education.ne.gov/snapshot.html#70-0542-000/about>

(Wausa) <https://nep.education.ne.gov/snapshot.html#54-0576-000/about>

Enrollment: County Membership by Grade, Race, & Gender;

<https://www.education.ne.gov/dataservices/data-reports/>

English Language Learners Percentages (ELL): Recent data presented to authors by the

Districts; Past data: Nebraska Education Profile; <https://nep.education.ne.gov/Links>

Formula Students: State Aid Certification, Formula Students in Ascending Order;

<https://www.education.ne.gov/fos/state-aid/>

Free & Reduced Lunch Percentages (FRL): Recent data presented to authors by the Districts;

Past data: Nebraska Education Profile; <https://nep.education.ne.gov/Links>

General Fund Operating Expenditures (GFOE): Recent data presented to authors by the

Districts; Past data: Nebraska Dept. of Education Office of Finance & Organizational Services AFR Lookup by District; <https://sfos.education.ne.gov/Search?id=1>

Foundation Aid: State Aid Certification, Certification Documents by Year;

<https://www.education.ne.gov/fos/state-aid/>

Income Tax Rebate: State Aid Certification, Certification Documents by Year;

<https://www.education.ne.gov/fos/state-aid/>

Negotiated Agreements: Provided to the authors by the Districts.

Net Option Funding: State Aid Certification, Certification Documents by Year;
<https://www.education.ne.gov/fos/state-aid/>

Race, Ethnicity, Minority Percentages: County Membership by Grade, Race, & Gender;
<https://www.education.ne.gov/dataservices/data-reports/>

Reimbursement from State Sources: School District AFR Lookup (Acct code, 01-1-03000-000);
<https://sfos.education.ne.gov/Search?id=1>

School Maps: Provided to the authors by the Districts.

Special Education Percentages (SPED): Recent data presented to authors by the Districts; Past data: Nebraska Education Profile; <https://nep.education.ne.gov/Links>

SPED Reimbursement: School District AFR Lookup (Acct codes 01-1-03120-000, 01-1-03125-000, 01-1-03161-000); <https://sfos.education.ne.gov/Search?id=1>

State Aid Certification: State Aid Certification, Certification Documents by Year;
<https://www.education.ne.gov/fos/state-aid/>

Valuation by County: Nebraska Dept. of Revenue, Division of Property Assessment, School Adjusted Value;
<https://revenue.nebraska.gov/PAD/research-statistical-reports/school-adjusted-value>