2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 26-0001 **Class #: II**

Ponca Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dixon County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 4,956,614.00	$ 4,956,614.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 516,970.00		$ 516,970.00
Special Building Fund	$ -	$ 404,040.00	$ 404,040.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 516,970.00	$ 5,360,654.00	$ 5,877,624.00

Outstanding Bonded Indebtedness as of September 1, 2024
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 6,175,000.00	Principal
$ 1,488,825.00	Interest
$ 7,663,825.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 580,928,223

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 26-0001
Ponca Public Schools

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**NECESSARY CASH RESERVE** (Column 8)	**TOTAL REQUIREMENTS** (Col 7 + Col 8) (Column 9)
General	3,772,992.00	6,566,641.00	4,907,048.00	11,473,689.00	1,011,726.00	7,816,804.00	8,828,530.00	2,645,159.00	11,473,689.00
Depreciation	502,216.00	602,216.00		602,216.00			602,216.00		602,216.00
Employee Benefit	5,213.00	5,213.00		5,213.00			5,213.00	-	5,213.00
Contingency	-	-		-			-		-
Activities	373,565.00	604,065.00		604,065.00			604,065.00	-	604,065.00
School Nutrition	111,282.00	434,032.00		434,032.00			434,032.00	-	434,032.00
Bond	840,981.00	850,981.00	511,800.00	1,362,781.00			985,666.00	377,115.00	1,362,781.00
Special Building	908.00	908.00	400,000.00	400,908.00			400,908.00		400,908.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	10,000.00		10,000.00			10,000.00	-	10,000.00
				-					-
TOTAL ALL FUNDS	5,607,157.00	9,074,056.00	5,818,848.00	14,892,904.00	1,011,726.00	7,816,804.00	11,870,630.00	3,022,274.00	14,892,904.00

PERSONAL AND REAL PROPERTY TAX RECAP	**General Fund**	**Bond Fund(s)** [Total Of All Bond Funds]	**Special Building Fund**	**Qualified Capital Purpose Undertaking Fund**
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,907,048.00	511,800.00	400,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	49,566.00	5,170.00	4,040.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,956,614.00	516,970.00	404,040.00	-

CERTIFIED STATE AID	**MOTOR VEHICLE TAXES**
$ 1,643,634.00	**$ 205,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	117,650.00	-	-

County-District # 26-0001

Ponca Public Schools

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,480,139.00	6,932,156.00	4,255,372.00	11,187,528.00	836,596.00	6,577,940.00	7,414,536.00	3,772,992.00
Depreciation	400,293.00	514,798.00		514,798.00			12,582.00	502,216.00
Employee Benefit	9,040.00	9,075.00		9,075.00			3,862.00	5,213.00
Contingency	-	-		-			-	-
Activities	330,765.00	645,065.00		645,065.00			271,500.00	373,565.00
School Nutrition	141,962.00	410,182.00		410,182.00			298,900.00	111,282.00
Bond	810,988.00	876,906.00	479,600.00	1,356,506.00			515,525.00	840,981.00
Special Building	56,908.00	56,908.00	-	56,908.00			56,000.00	908.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	5,230,095.00	9,445,090.00	4,734,972.00	14,180,062.00	836,596.00	6,577,940.00	8,572,905.00	5,607,157.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES	
$	215,116.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,293,634.00	6,668,944.00	4,423,213.00	11,092,157.00	725,501.00	6,886,517.00	7,612,018.00	3,480,139.00
Depreciation	282,932.00	539,155.00		539,155.00			138,862.00	400,293.00
Employee Benefit	8,288.00	9,040.00		9,040.00			-	9,040.00
Contingency	-	-		-			-	-
Activities	281,582.00	587,193.00		587,193.00			256,428.00	330,765.00
School Lunch	141,269.00	432,552.00		432,552.00			290,590.00	141,962.00
Bond	765,733.00	818,484.00	508,296.00	1,326,780.00			515,792.00	810,988.00
Special Building	216,671.00	216,671.00	-	216,671.00			159,763.00	56,908.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,990,109.00	9,272,039.00	4,931,509.00	14,203,548.00	725,501.00	6,886,517.00	8,973,453.00	5,230,095.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES	
$	213,069.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Ponca Public Schools**
ADDRESS	**PO Box 568**
CITY & ZIP CODE	**Ponca, 68770**
TELEPHONE	**402-755-5700**
WEBSITE	**https://www.poncaschool.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Shawn Fethkenher	Brendan Calahan	Brendan Calahan
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-755-5700	402-755-5700	402-755-5700
EMAIL ADDRESS	shawnfethkenher@poncaschool.org	brendancalahan@poncaschool.org	brendancalahan@poncaschool.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Ponca Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,663,459.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

8,355,970.00	/	~~432,595,276.00~~ 467,732,793.00	=	~~1.93~~ 1.79 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) ~~3.93~~ 3.79 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ ~~183,273.94~~ 176,745.10

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ ~~4,846,732.94~~ 4,840,204.10
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 5,360,654.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 26-0001

Ponca Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 104,536.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 104,536.00

Ponca Public Schools

Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,956,614.00	516,970.00	404,040.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	516,970.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	516,970.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,956,614.00	-	404,040.00	-
14	Assessed Valuation	580,928,223	580,928,223	580,928,223	580,928,223
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.853223	0.000000	0.069551	0.000000
16	Total Levy for Compliance	0.922774			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 4,956,614.00	$ 580,928,223	0.853223
Special Building Fund	$ 404,040.00	$ 580,928,223	0.069551
Bond Fund	$ 516,970.00	$ 580,928,223	0.088990
Bond Fund	$ -	$ 580,928,223	0.000000
Bond Fund	$ -	$ 580,928,223	0.000000
QCPUF Fund	$ -	$ 580,928,223	0.000000
QCPUF Fund	$ -	$ 580,928,223	0.000000
	$ -	$ 580,928,223	0.000000
	$ -	$ 580,928,223	0.000000
	$ -	$ 580,928,223	0.000000
	$ -	$ 580,928,223	0.000000
	$ -	$ 580,928,223	0.000000
	$ -	$ 580,928,223	0.000000
Total	$ 5,877,624.00		$ 1.011764

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Brendan Calahan

Notice is hereby given that Ponca Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 20th, 2025 at 7:00 pm in the Library at Ponca High School, Ponca, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 150,661.00	$ 150,661.00	**$ 301,322.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 7,500.00	$ 7,500.00	$ 15,000.00
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*	$ 6,000.00	$ 6,000.00	$ 12,000.00
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 25,463.96	$ 25,463.96	$ 50,927.92
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 28,773.82	$ 28,773.82	$ 57,547.64
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 435.00	$ 435.00	$ 870.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 218,833.78**	**$ 218,833.78**	**$ 437,667.56**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Ponca Public Schools — SUBDIVISION NAME

Dixon — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Ponca, NE	8/1/23-7/31/24	Use of city softball fields and equipment
Educational Service Unit #1	2023-24 School Year	Special Education, Professional Development and Technology Services
South Sioux City Community Schools	2023-24 School Year	Contracted Special Education Services
Homer Community Schools and Laurel Concord-Coleridge Public Schools	2023-24 School Year	Electronic Track Timing System

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Ponca Public Schools	Dixon
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Dixon County School District No. 1 (Corporate Name)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

PONCA PUBLIC SCHOOL

TO: PO BOX 568
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
PONCA SD# 1	3	26-0001		323,145,429	2,020,390	271,692,983	0.74

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I AMY WATCHORN, DIXON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Amy Watchorn
(signature of county assessor)

8/12/24
(date)

CC: County Clerk, DIXON County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:** 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

PONCA PUBLIC SCHOOL

PO BOX 568
TO: PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
PONCA SD# 1 HIGH SCH BOND		26-0001	323,145,430

I AMY WATCHORN, DIXON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Amy Watchorn
(signature of county assessor)

8/12/24
(date)

CC: County Clerk, DIXON County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: SUPERINTENDENT
PONCA SCHOOL
PO BOX #568
PONCA NE 68770-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
PONCA SCHOOL 26-0001	3	26-0001		257,782,794	6,335,580	196,039,810	3.23

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christy Abts
(signature of county assessor)

8/12/24
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where school district is headquartered, if different county, DIXON County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

SUPERINTENDENT
PONCA SCHOOL
PO BOX #568
TO: PONCA NE 68770-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
PONCA 1 BOND-2009		26-0001	257,782,794

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christy Abts
(signature of county assessor)

8/12/24
(date)

CC: County Clerk, DAKOTA County
CC: County Clerk where school district is headquartered, if different county, DIXON County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

JOINT PUBLIC HEARING

Required by §77-1633 and §1634

Dixon County Courtroom, Ponca, NE
302 W 3rd Street, Ponca, NE 68770
Thusday, September 19, 2024 – 7:00 P.M.

AGENDA

1) Opening and Pledge of Allegiance

2) Announcements by Cathy Stilwell

3) Budget/Tax Rate Presentation – City of Ponca

4) Budget/Tax Rate Presentation – Ponca Community School District

5) Budget/Tax Rate Presentation – Dixon County

6) Public Comment Period

   - Those speaking from the public will be limited to two minutes. The County Clerk or moderator may adjust the time limit depending on how many speakers are present.

7) Adjournment

Disclaimer: Dixon County assumes no liability for damages incurred directly or indirectly because of errors, omissions, or discrepancies.

Dixon County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 19, 2024 at 7:00 P.M at the Dixon County Courthouse Courtroom 302 W 3rd Street. Ponca, NE.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 3, 2024.
2. Publication in the Nebraska Journal Leader and the Wakefield Republican on September 5, 2024.
3. Notice posted on the home page of the County's website on September 9, 2024.

Note: Website notice only required if County population is more than 10,000

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
Dixon County	Lisa Lunz	$6,588,411.00	.004016%	$561,066.77
City of Ponca	DJ Smith	$758,765.00	1.92%	$27502.91
Ponca Public School	Brendan Calahan	$8,355,970.00	1.93%	$692,332.00

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Daniel Simpson	Jackson, NE	
Jeff Simpson	85847 577 Ave Wayne	
Brad Erwin	86482 577 Ave Concord	
Ray Jensen	86368 579 Ave Wakefield	
Cinthia Geis	88618 578 Ave Newcastle	
Clark Johnson	57660 881 Rd Hartington	
Marvin Swick	58326 879 Ave Ponca	

Note: Address requirement may be waived to protect the security of the individual

__62_____ Total individuals who signed in to attend the Joint Public Hearing

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Dixon County Clerk (or designee)

JOINT PUBLIC BUDGET HEARING SEPTEMBER 19, 2024 @ 7:00 PM

IF YOU WISH TO SPEAK PLEASE SIGN

NAME	ADDRESS	Wish to SPEAK	Organization (if applicable)
Daniel Simpson	Jackson, NE	y	None
	85847 577th Ave	y	
		y	
	86482 - 577 Ave	y	
	86368 579 Ave		
	86648 578 Ave Hartington	y	
Clark Johnson	57660-881Rd Hartington	y	
Marvin Swick	58526 - 879 Ave		

JOINT PUBLIC HEARING: ATTENDANCE SIGN-IN SHEET

NAME	ADDRESS & CITY	SCHOOL DISTRICT	INDICATE IF YOU ARE A MEMBER of a school board, county board, city council, or community college board	INDICATE ANY ORGANIZATION YOU REPRESENT (IF APPLICABLE)
Jim Lung	8 Wakefield	Wake Field		
Daniel Simpson	[redacted] Jackson, NE	Ponca		
Roger Peterson	Ponca	Ponca		
Kaylane Meyer	Wakefield	Wakefield		
Kevin Connot	Allen NE	Allen		
Good Citizen	—	—		
Karissa Krusemark	Waterbury			
DAVE KRUSEMARK		WATERBURY		
Robert Tanderup	Dixon	Laurel	Concord Township	
Clayton Wanstrat	Allen	Allen	Concord township	
Brad Erwin	Concord	Laurel	Concord township	
Richard Dohmm	Ponca	Ponca	School Board	
Kathy Kniff	Newcastle	Hartington		
Raynard Kniff	Newcastle	"		
Doris Overton	Ponca	Ponca		
[illegible]	ALLEN	Allen		

Note: Address requirement may be waived to protect the security of the individual

JOINT PUBLIC HEARING: ATTENDANCE SIGN-IN SHEET

NAME	ADDRESS & CITY	SCHOOL DISTRICT	INDICATE IF YOU ARE A MEMBER of a school board, county board, city council, or community college board	INDICATE ANY ORGANIZATION YOU REPRESENT (IF APPLICABLE)
LOREN REWTER	ALLEN	ALLEN		
[illegible]	88047 S26E Ponca	Ponca		
[illegible]	88996 578 Ave	Newcastle	County	
Don Anderson	915 NE 57 Ponca	Ponca	County	
Lyle Carlson	87451 Hwy 9	Allen		
Tom Sands	5885 Hwy 20	allen		
Tom Decker	401 Highland ST	Wakefield		
Christina Luebe	87999 Spur 26 E	Ponca	school board	
Doug Luebe	" "	"		
Joe Kreamer	87378 589	Swatara		
Ellen Kreifl	206 Douglas St.	Newcastle		
Megan Jensen		Wakefield		
Theresa Jensen				
Raymond Jensen				
Rod & Elaine	318 W Rock	Ponca		
Marvin Swick	58326 879 RD	Ponca		

Note: Address requirement may be waived to protect the security of the individual

JOINT PUBLIC HEARING: ATTENDANCE SIGN-IN SHEET

NAME	ADDRESS & CITY	SCHOOL DISTRICT	INDICATE IF YOU ARE A MEMBER of a school board, county board, city council, or community college board	INDICATE ANY ORGANIZATION YOU REPRESENT (IF APPLICABLE)
John Brennan	306 W 2nd Ponca	#1		
Neil Blohm	Allen	Allen 70		
Lisa Jung	Wakefield	Wakefield		
Jaime Schweers	ponca	ponca		City
DJ Smith	Ponca	Ponca	Mayor of Ponca	City
Ann Weber	Ponca	Ponca	Assessor	County
Patsy Glenda	Ponca	Ponca		
Ronda Kreutzer	Allen	Allen		
Gerald Sands	PONCA	Allen		
Vonna Pearson	Newcastle	Hartington / Newcastle		
Paul Convey	Ponca 803 W 4th	Ponca	—	—
[illegible]	Wakefield	Wakefield		
[illegible]	Waterbury	Allen		
[illegible]	Waterbury	allen		
[illegible]	Hartington			
Linda S. Johnson	Hartington	Laurel		

Note: Address requirement may be waived to protect the security of the individual

JOINT PUBLIC HEARING: ATTENDANCE SIGN-IN SHEET

NAME	ADDRESS & CITY	SCHOOL DISTRICT	INDICATE IF YOU ARE A MEMBER of a school board, county board, city council, or community college board	INDICATE ANY ORGANIZATION YOU REPRESENT (IF APPLICABLE)
[illegible]	1903 [illegible]	Ponca		
Loretta Jones	909 S. Alice, Sl. SC.	—		
Jeff Simpson	85841 577th Ave	Wayne		
DICK [illegible]	[illegible] ALICA NE			
CINDY KRUSEMARK	WATERBURY	EMERSON		
[illegible]	88945 Hwy 9	Ponca	School Board	
Brenda Gilpin	300 N Court	Ponca	School	
STEVE HASS/FR	85947 550th	EMERSON	County	
MIKE DUTTON	58953 882 RD	PONCA TOWNSHIP		
Cathy Hurley	87599 Hwy 9	Ponca		
Randy McCoy Hwy McCoy		Ponca		
[illegible]	58633 Hwy 12	Newcastle		
~~John~~ [illegible]	Emerson			
[illegible]	88116 576 Ave	[illegible]		

Note: Address requirement may be waived to protect the security of the individual

Minutes of the Special Meeting of the
Board of Education of Ponca Public Schools
September 26, 2024

Meeting Notice posted September 19, 2024

The Board of Education of Dixon County School District 1 (also known as Ponca Public Schools) held a special meeting on Thursday, September 26, 2024 in the Ponca Public Schools library. The meeting was convened in open and public session and advance notice was publicly posted on the school doors, at the post office, the Dixon County Courthouse, the Bank of Dixon County and given to all members of the Board of Education. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was kept continuously current and available for inspection at the office of the Superintendent of Schools. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

President Fethkenher called the meeting to order at 7:00 p.m., informed the public that a current copy of the Open Meetings Act is posted on the wall of the meeting room, and led the salute to the flag. Roll call was taken. Members present were Dohma, Fethkenher, Kramper, and McGhee. Absent: Burki and Luebe. Others present were Supt. Calahan, Andy Stark and Sec. Lorrie Huston.

Absent members Luebe and Burki were excused on a motion by Dohma, second by McGhee. Voting Yea: Dohma, Fethkenher, Kramper and McGhee. M.C.

There were no requests to speak before the Board.

Kramper moved to approve the agenda. McGhee seconded the motion. Voting Yea: Dohma, Fethkenher, Kramper, and McGhee. Absent: Burki and Luebe. M.C.

The 2024-25 budget was adopted as presented with a motion by Dohma, second by McGhee. Voting Yea: Dohma, Fethkenher, Kramper, and McGhee. Absent: Burki and Luebe. M.C.

The 2024-25 Levy Resolution and Final Property Tax Request of $4,956,614.00 for the General Fund, $516,970.00 for the Bond Fund, and $404,040.00 for the Special Building Fund was approved on a motion by Dohma, second by McGhee. Voting Yea: Dohma, Fethkenher, Kramper, and McGhee. Absent: Burki and Luebe. M.C.

The next regular board meeting will be held Monday, October 21st, at 7:00 p.m. in the school library.

There being no further business, Dohma moved to adjourn the meeting at 7:20 p.m. McGhee seconded the motion. Voting Yea: Dohma, Fethkenher, Kramper, and McGhee. Absent: Burki and Luebe. M.C.

Respectfully submitted,

_____
Shawn Fethkenher, Board President

_____
Lorrie Huston, Board Secretary

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Ponca Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Ponca Public Schools resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	4,956,614.00
Bond Fund:	$	516,970.00
Special Building Fund:	$	404,040.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 14.31 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 0.892589 per $100 of assessed value.

4. Ponca Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.011764 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Ponca Public Schools will increase (or decrease) last year's budget by 3.61 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Dohma, seconded by Mc Ghee.

Voting Yes:	Voting No:	Absent:
Fethkenher		Burki
Kramper		Luehe
mc Ghee		
Dohma		

Dated this 26th day of September, 2024

The undersigned herewith certifies, as Secretary of the Board of Education of Dixon County School District No. 1, that the above resulution was duly adopted by a majority of said board at a duly constituted public meeting of the board.

Jessie Huston, Secretary

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Dixon County School District No. 1**, commonly known as **Ponca Public Schools** (the "School District"), is planning the School District's annual budget for the 2024–2025 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to seven percent (7%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2024–2025 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 5 to 0 on the 29th day of September, 2024.

Voting Yes	Voting No	Absent
Burki		Dohma
Fethkenher		
Kramper		
Luebe		
McGhee		

SIGNED:

President of the Board of Education

ATTEST:

Secretary of the Board of Education

School District Total Debt Outstanding as of September 1, 2024

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2024:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2024-2025	$ 330,000.00	$ 180,300.00	$ 510,300.00
2025-2026	$ 345,000.00	$ 170,175.00	$ 515,175.00
2026-2027	$ 355,000.00	$ 159,675.00	$ 514,675.00
2027-2028 and thereafter	$ 5,145,000.00	$ 978,675.00	$ 6,123,675.00
Total All Years	**$ 6,175,000.00**	**$ 1,488,825.00**	**$ 7,663,825.00**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ponca Public Schools (26-0001) in Dixon 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 16th day of September, 2024 at 7:00 o'clock, PM, at Ponca High School 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,612,018.00	$ 7,414,536.00	$ 8,828,530.00	$ 2,645,159.00	$ 6,566,641.00	$ 4,956,614.00
Depreciation	$ 138,862.00	$ 12,582.00	$ 602,216.00		$ 602,216.00	
Employee Benefit	$ -	$ 3,862.00	$ 5,213.00	$ -	$ 5,213.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 256,428.00	$ 271,500.00	$ 604,065.00	$ -	$ 604,065.00	
School Nutrition	$ 290,590.00	$ 298,900.00	$ 434,032.00	$ -	$ 434,032.00	
Bond	$ 515,792.00	$ 515,525.00	$ 985,666.00	$ 377,115.00	$ 850,981.00	$ 516,970.00
Special Building	$ 159,763.00	$ 56,000.00	$ 400,908.00		$ 908.00	$ 404,040.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ 10,000.00	$ -	$ 10,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,973,453.00	$ 8,572,905.00	$ 11,870,630.00	$ 3,022,274.00	$ 9,074,056.00	$ 5,877,624.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 516,970.00	$ 5,360,654.00	$ 5,877,624.00

Notice of Special Hearing To Set Final Tax Request

Ponca Public Schools (26-0001) in Dixon 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 19 day of, September 2024 at 7:00 o'clock PM, at The Dixon County Courthouse for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	508,209,459	580,928,223	14%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,816,419.00	4,663,459.00	0.917625	0.802760	8,828,530.00	4,956,614.00	0.853223	-7%	0%
Bond Fund(s) K - 12	985,666.00	521,843.00	0.102683	0.089829	985,666.00	516,970.00	0.088990	-13%	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	56,908.00	-	0.000000	0.000000	400,908.00	404,040.00	0.069551	#DIV/0!	604%
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	9,858,993.00	5,185,302.00	1.020308	0.892589	10,215,104.00	5,877,624.00	1.011764	-1%	4%

PONCA PUBLIC SCHOOL
NOTICE OF SPECIAL BOARD MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY

The Ponca Public School Board of Education will meet on August 29, 2024, at 7:00 p.m. at Ponca High School for a special board meeting. Pursuant to NEB. REV. STAT. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to 7%. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

ZNEZ 34c

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

August 22, 2024

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 10.80
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 22nd day of August, 2024.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. September 19, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ponca Public Schools (26-0001) in Dixon 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 16th day of September, 2024 at 7:00 o'clock, PM, at Ponca High School 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
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Depreciation	$ 138,862.00	$ 12,582.00	$ 602,216.00		$ 602,216.00	
Employee Benefit	$ -	$ 3,862.00	$ 5,213.00	$ -	$ 5,213.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 256,428.00	$ 271,500.00	$ 604,065.00	$ -	$ 604,065.00	
School Nutrition	$ 290,590.00	$ 298,900.00	$ 434,032.00	$ -	$ 434,032.00	
Bond	$ 515,792.00	$ 515,525.00	$ 985,666.00	$ 377,115.00	$ 850,981.00	$ 516,970.00
Special Building	$ 159,763.00	$ 56,000.00	$ 400,908.00		$ 908.00	$ 404,040.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ 10,000.00	$ -	$ 10,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,973,453.00	$ 8,572,905.00	$ 11,870,630.00	$ 3,022,274.00	$ 9,074,056.00	$ 5,877,624.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 516,970.00	$ 5,360,654.00	$ 5,877,624.00

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

September 12, 2024

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 274.50
NOTARY FEE	$
CLIPPING FEE (1.50/CLIP)	$

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 12th day of September 2024.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. September 19, 2024

NOTICE OF SPECIAL BOARD MEETING
NOTICE OF VOTE TO ADOPT THE 2024-25 BUDGET AND TAX REQUEST

The Ponca Public School Board of Education will meet on September 26, 2024, at 7:00 p.m. in the Ponca School Library at 505 W 3rd St., Ponca NE for a special board meeting. Among other topics, the Board will vote to adopt the 2024-25 Budget and Tax Request. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours

ZNEZ 38c

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

September 19, 2024

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$	9.07
NOTARY FEE	$	
CLIPPING FEE (1.50/CLIP)	$	

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 19th day of September 2024.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. September 19, 2024

District Number: 26-0001-000
District Name: PONCA PUBLIC SCHOOLS
District Phone: (402)755-5700

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	7,504,725
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	7,504,725
Total Allowable Budget Authority	A-780	7,504,725

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	8,828,530
2024/25 Special Grant Funds	B-110	207,543
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	1,011,726
2024/25 General Fund Lid Exclusions	**B-130**	104,536
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,504,725
2024/25 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	0
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,972,838
2024/25 General Fund Necessary Cash Reserve	C-300	2,645,159
2024/25 Depreciation Fund Total Requirements	C-310	602,216
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,247,375

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	580,928,223

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	4,861,440
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	499,214
Enter the amount approved by the School Board.	D-140	499,214
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	5,360,654
2024/25 Property Tax Request General Fund	D-210	4,956,614
2024/25 Property Tax Request Special Building Fund	D-220	404,040
2024/25 Total Property Tax Request	D-230	5,360,654
2024/25 Unused Property Tax Request Authority	D-240	0
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	276,312

Recalculate LC-2 after making changes to individual lines *(Form not saved)* — Recalculate LC-2

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)* — Save LC-2

Submit completed LC-2 to NDE.
You can upload your Budget Documentation on the next screen.
Mailed or emailed budgets will not be accepted by NDE. — District Approval

District Number: 26-0001-000
District Name: PONCA PUBLIC SCHOOLS
District Phone: (402)755-5700

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	207,543

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:

Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	12,598
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	26,987
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	9,062

ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	37,910
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	5,114
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	98,477
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0

Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	1,165
Medicaid in Public Schools (MIPS)	1.365	1,109
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0

Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	5,121
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0