2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 22-0011-000 **Class #: 3**

South Sioux City Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dakota 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	$ -	$ 14,409,543.56	$ 14,409,543.56
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ -	$ -
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 14,409,543.56	$ 14,409,543.56

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

$ 145,000.00	Principal
$ 1,522.00	Interest
$ 146,522.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,582,791,106

*(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?

[X] YES [ ] 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 # 22-0011-000
South Sioux City Community 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)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL 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	11,216,088.67	51,563,275.26	14,265,448.56	65,828,723.82	10,655,000.00	50,608,358.00	61,263,358.00	4,565,365.82	65,828,723.82
Depreciation	2,402,771.97	3,702,771.97		3,702,771.97			3,702,771.97		3,702,771.97
Employee Benefit	3,015.61	500,000.00		500,000.00			480,000.00	20,000.00	500,000.00
Contingency	-	-		-			-		-
Activities	612,994.12	1,157,994.12		1,157,994.12			1,125,000.00	32,994.12	1,157,994.12
School Nutrition	1,858,301.34	4,611,301.34		4,611,301.34			4,103,000.00	508,301.34	4,611,301.34
Bond	463,505.78	463,505.78	-	463,505.78			463,505.78	-	463,505.78
Special Building	373,575.55	376,075.55	-	376,075.55			376,075.55		376,075.55
Qualified Capital Purpose Undertaking	195,161.49	195,161.49	-	195,161.49			195,161.49	-	195,161.49
Cooperative	-	100,000.00		100,000.00			100,000.00	-	100,000.00
Student Fee	6,200.00	31,200.00		31,200.00			31,200.00	-	31,200.00
				-					-
TOTAL ALL FUNDS	17,131,614.53	62,701,285.51	14,265,448.56	76,966,734.07	10,655,000.00	50,608,358.00	71,840,072.79	5,126,661.28	76,966,734.07

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)	14,265,448.56	-	-	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	144,095.00	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	14,409,543.56	-	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 28,891,118.00	$ 1,000,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
4,300,000.00	-	-	-

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	13,303,516.85	58,523,138.67	9,000,000.00	67,523,138.67	10,000,000.00	46,307,050.00	56,307,050.00	11,216,088.67
Depreciation	2,102,771.97	3,402,771.97		3,402,771.97			1,000,000.00	2,402,771.97
Employee Benefit	5,015.61	25,015.61		25,015.61			22,000.00	3,015.61
Contingency	-	-		-			-	-
Activities	646,994.12	1,194,994.12		1,194,994.12			582,000.00	612,994.12
School Nutrition	1,690,184.29	4,448,301.34		4,448,301.34			2,590,000.00	1,858,301.34
Bond	1,415,725.78	1,474,135.78	65,800.00	1,539,935.78			1,076,430.00	463,505.78
Special Building	433,204.54	469,204.54	-	469,204.54			95,628.99	373,575.55
Qualified Capital Purpose Undertaking	257,946.49	273,571.49	66,000.00	339,571.49			144,410.00	195,161.49
Cooperative	-	-		-			-	-
Student Fee	-	6,600.00		6,600.00			400.00	6,200.00
				-				-
TOTAL ALL FUNDS	19,855,359.65	69,817,733.52	9,131,800.00	78,949,533.52	10,000,000.00	46,307,050.00	61,817,918.99	17,131,614.53

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	
$	1,000,000.00

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	11,354,180.12	57,571,932.20	12,732,651.03	70,304,583.23	8,684,876.44	48,316,189.94	57,001,066.38	13,303,516.85
Depreciation	2,180,737.70	3,469,208.29		3,469,208.29			1,366,436.32	2,102,771.97
Employee Benefit	3,487.42	23,192.62		23,192.62			18,177.01	5,015.61
Contingency	-	-		-			-	-
Activities	652,049.43	1,280,103.61		1,280,103.61			633,109.49	646,994.12
School Lunch	1,284,802.02	4,106,681.97		4,106,681.97			2,416,497.68	1,690,184.29
Bond	1,444,926.25	1,573,234.42	883,566.36	2,456,800.78			1,041,075.00	1,415,725.78
Special Building	1,360,858.68	1,550,902.10	5.80	1,550,907.90			1,117,703.36	433,204.54
Qualified Capital Purpose Undertaking	251,941.02	273,796.19	183,921.09	457,717.28			199,770.79	257,946.49
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 18,532,982.64	69,849,051.40	13,800,144.28	83,649,195.68	8,684,876.44	48,316,189.94	63,793,836.03	19,855,359.65

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	
$	**1,158,595.67**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	h Sioux City Community Schools
ADDRESS	210 W 39th Street
CITY & ZIP CODE	South Sioux City, NE 68776
TELEPHONE	402-494-2425
WEBSITE	www.ssccardinals.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Chris Krueger	Dr. Rony Ortega	Erin Heineman
TITLE /FIRM NAME	Chairperson	Superintendent	Treasurer
TELEPHONE	402-494-2425	402-494-2425	402-412-2852
EMAIL ADDRESS	chris.krueger@ssccards.org	rony.ortega@ssccards.org	erin.heineman@ssccards.org

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

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

South Sioux City Community Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 14,761,609.95
*(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

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
21,088,285.00	/	1,241,792,464.00	=	1.70 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.70 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 546,179.57

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 15,307,789.52**
(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) $ 14,409,543.56
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or 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 # 22-0011-000

South Sioux City Community 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**	$ 910,800.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 910,800.00

South Sioux City Community 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	14,409,543.56	-	-	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
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)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	14,409,543.56	-	-	-
14	Assessed Valuation	1,582,791,106	1,582,791,106	1,582,791,106	1,582,791,106
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.910388	0.000000	0.000000	0.000000
16	Total Levy for Compliance	0.910388			

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	$ 14,409,543.56	$ 1,582,791,106	0.910388
Special Building Fund	$ -	$ 1,582,791,106	0.000000
Bond Fund	$ -	$ 1,582,791,106	0.000000
Bond Fund	$ -	$ 1,582,791,106	0.000000
Bond Fund	$ -	$ 1,582,791,106	0.000000
QCPUF Fund	$ -	$ 1,582,791,106	0.000000
QCPUF Fund	$ -	$ 1,582,791,106	0.000000
	$ -	$ 1,582,791,106	0.000000
	$ -	$ 1,582,791,106	0.000000
	$ -	$ 1,582,791,106	0.000000
	$ -	$ 1,582,791,106	0.000000
	$ -	$ 1,582,791,106	0.000000
	$ -	$ 1,582,791,106	0.000000
Total	$ 14,409,543.56		$ 0.910388

Must agree to Cover

Superintendent Pay Transparency Notice—Contract Dr. Rony Ortega

Notice is hereby given that South Sioux City Community Schools has approved a superintendent employment contract at the board meeting theld on May 28, 2024 at 4:00 pm at the South Sioux City High School Library in South Sioux City, 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.)	2

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	$ 216,000.00	$ 432,000.00	**$ 648,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*	$ 1,000.00	$ 2,000.00	**$ 3,000.00**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 38,007.60	$ 76,015.20	$ 114,022.80
• *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*	$ 34,921.25	$ 69,842.50	$ 104,763.74
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 2,000.00	$ 4,000.00	$ 6,000.00
• *Cell Phone/Internet reimbursement*	$ 600.00	$ 1,200.00	$ 1,800.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 2,000.00	$ 4,000.00	$ 6,000.00
• *Mileage Allowance*	$ 500.00	$ 1,000.00	$ 1,500.00
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 295,028.85**	**$ 590,057.70**	**$ 885,086.54**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

South Sioux City Community Schools **Dakota**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
NASB ALICAP	*7/1/2023 to indefinite*	*Insurance Cooperative*
City of South Sioux City	7/1/2023 to indefinite	School Liaison Officers
NASB Mediciad Consortium	7/1/2023 to indefinite	Medicaid Claiming
ESU 1	7/1/2023 to indefinite	Special Education Staffing
Ponca Public Schools	7/1/2023 to 6/30/2024	Contracted Special Education
Westside Community Schools	7/1/2023 to 6/30/2024	Contracted Special Education

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

South Sioux City Community Schools	**Dakota**
SUBDIVISION NAME	COUNTY

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

South Sioux City School District

Dakota County School District

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: SUPERINTENDENT
SOUTH SIOUX COMMUNITY SCHOOL
820 EAST 29TH STREET
SOUTH SIOUX CITY NE 68776-0000

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]
SSC 22-0011	3	22-0011		1,582,791,106	21,088,285	1,241,792,464	1.70

** 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, DAKOTA 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)

Special Board Meeting

Monday, September 23, 2024 To begin immediately following the committee of the whole meeting

High School Library
3301 G Street
South Sioux City, NE 68776

Attendance Taken at 4:50 PM.

Matt Aitken:	Present
Pamela Camarillo:	Absent
Marla Grier:	Absent
Chris Krueger:	Present
Shawna Messerlie:	Present
Robert Rapp:	Present

1. Call To Order and Pledge of Allegiance

Notice of the meeting has been advertised in the Dakota County Star, which is the District's designated method of giving notice of these meetings.

We want those in attendance to know we are governed by the Open Meetings Act, and you can find a copy on the East Wall of the High School Library. If anyone is interested in addressing the Board, you are welcome to do so. We simply request you write your name on the sign-up sheet located by the board meeting table.

2. Excuse a Board Member

The board moved to excuse Camarillo and Grier. This motion, made by Matt Aitken and seconded by Robert Rapp, Passed.
Matt Aitken: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

3. Approve 2024-2025 Budget

The Board moved to approve the 2024-2025 budget as presented. This motion, made by Robert Rapp and seconded by Matt Aitken, Passed.
Matt Aitken: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

4. Approve Tax Request Resolution

The Board moved to approve the Tax Request Resolution as presented. This motion, made by Robert Rapp and seconded by Shawna Messerlie, Passed.
Matt Aitken: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

5. Request for Closed Session, to discuss personnel, for the protection of public interest.

The board may go into closed session, to discuss a personnel issue, for the protection of public interest, and to prevent needless injury to the reputation of the individual.

1. Need a motion to go into closed session to discuss-(state reason)
2. The time is XXX
3. Call role
4. The board will now go into closed session to discuss- (state reason)
5. Need a motion to return to open session
6. The time is XXX
7. Call role
8. The board has returned to open session after discussing XXX

At 4:52 pm the Board moved to go into Closed Session for the purpose of discussing personnel. This motion, made by Robert Rapp and seconded by Matt Aitken, Passed.
Matt Aitken: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

6. Adjourn

_____
Board President

_____
Secretary

_____
Assistant Secretary

COUNTY OF DAKOTA

STATE OF NEBRASKA

chael Carnes, being first duly
n deposes and says that he is
ublisher of the Dakota County
a weekly newspaper, printed
ublished at South Sioux City,
aska, and of general circulation
id county. That said newspaper
egal newspaper under the stat-
of the State of Nebraska, in that
ewspaper is printed in the Eng-
anguage, has a bonafide circu-
of at least 300 copies weekly,
een published within the County
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to the publication of the an-
d notice and is printed while in
fice maintained at South Sioux
in Dakota County, Nebraska;
the annexed Advertisement or
e was published in said news-
r ..... consecutive weeks,
irst publication being on the
9. day of Aug 2024
he last publication being on the
..day of .....

Publisher

scribed and sworn to before
s ..29... day of Aug... A.D.,
2024

Notary Public

mmission expires 11-7-24

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GENERAL NOTARY - State of Nebraska
JENNIFER J. TYRRELL
My Comm. Exp. November 17, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

South Sioux City Community Schools (22-0011-000) in Dakota 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 9 day of September, 2024 at 5 o'clock, P.M., at the South Sioux City High School Library 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	$ 57,001,066.38	$ 56,307,050.00	$ 61,263,358.00	$ 4,565,365.82	$ 51,563,275.26	$ 14,409,543.56
Depreciation	$ 1,366,436.32	$ 1,000,000.00	$ 3,702,771.97		$ 3,702,771.97	
Employee Benefit	$ 18,177.01	$ 22,000.00	$ 480,000.00	$ 20,000.00	$ 500,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 633,109.49	$ 582,000.00	$ 1,125,000.00	$ 32,994.12	$ 1,157,994.12	
School Nutrition	$ 2,416,497.68	$ 2,590,000.00	$ 4,103,000.00	$ 508,301.34	$ 4,611,301.34	
Bond	$ 1,041,075.00	$ 1,076,430.00	$ 463,505.78	$ -	$ 463,505.78	$ -
Special Building	$ 1,117,703.36	$ 95,628.99	$ 376,075.55		$ 376,075.55	$ -
Qualified Capital Purpose Undertaking	$ 199,770.79	$ 144,410.00	$ 195,161.49	$ -	$ 195,161.49	$ -
Cooperative	$ -	$ -	$ 100,000.00	$ -	$ 100,000.00	
Student Fee	$ -	$ 400.00	$ 31,200.00	$ -	$ 31,200.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 63,793,836.03	$ 61,817,918.99	$ 71,840,072.79	$ 5,126,661.28	$ 62,701,285.51	$ 14,409,543.56

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 14,409,543.56	$ 14,409,543.56

Notice of Special Hearing To Set Final Tax Request

South Sioux City Community Schools (22-0011-000) in Dakota 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 9 day of, September 2024 at 5 o'clock P.M., at the South Sioux City High School Library 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	1,431,159,207	1,582,791,106	11%

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
	2023-2024 Budget Information				***2024-2025 Budget Information***				
General Fund	61,817,328.00	14,666,977.74	1.024832	0.926653	61,263,358.00	14,409,543.56	0.910388	-11%	-1%
Bond Fund(s) K - 12	1,076,430.00		0.000000	0.000000	463,505.78	-	0.000000		-57%
Special Building Fund	609,620.00		0.000000	0.000000	376,075.55	-	0.000000		-38%
Qualified Capital Purpose Undertaking Fund K - 12	144,410.00	94,632.21	0.006612	0.005979	195,161.49	-	0.000000	-100%	35%
Total	63,647,788.00	14,761,609.95	1.031444	0.932632	62,298,100.82	14,409,543.56	0.910388	-12%	-2%

Publish in Dakota County Star Thursday, August 29, 2024 - ZNEZ

District Number: 22-0011-000
District Name: SO SIOUX CITY COMMUNITY SCHS
District Phone: (402)494-2425

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	46,183,537
Access to Prior Year's Unused Budget Authority [Maximum Amount: $901,142]	**A-355**	901,142
Total Adjusted Budget Authority	A-361	47,084,679
Total Allowable Budget Authority	A-780	47,084,679

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**	61,263,358
2024/25 Special Grant Funds	B-110	2,812,879
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	10,655,000
2024/25 General Fund Lid Exclusions	**B-130**	910,800
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	46,884,679
2024/25 Unused Budget Authority	B-150	200,000

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	56,617,307
2024/25 General Fund Expenditure Growth	B-162	901,142
Adjusted Unused Budget Authority	B-165	55,716,165
2024/25 Unused Budget Authority	B-170	200,000

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	55,916,165

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	25.00
2024/25 Total Allowable Reserves	C-180	15,315,840
2024/25 General Fund Necessary Cash Reserve	C-300	4,565,366
2024/25 Depreciation Fund Total Requirements	C-310	3,702,772
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	20,000
Total Reserves	C-340	8,288,138

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	1,582,791,106

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	14,409,544
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
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	14,409,544
2024/25 Property Tax Request General Fund	D-210	14,409,544
2024/25 Property Tax Request Special Building Fund	D-220	0
2024/25 Total Property Tax Request	D-230	14,409,544
2024/25 Unused Property Tax Request Authority	D-240	0
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	898,246

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

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* — Log Out

District Number: 22-0011-000
District Name: SO SIOUX CITY COMMUNITY SCHS
District Phone: (402)494-2425

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	2,812,879

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	53,499
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	1,600
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	1,200,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	150,000
ESEA Title III Grants - Immigrant Education Grants	1.235	35,000
ESEA Title III Grants – Language Instruction for English Learners	1.24	130,000
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
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	0
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	25,000
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	917,780
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	50,000
Medicaid in Public Schools (MIPS)	1.365	50,000
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	200,000
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	0
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

ERIN HEINEMAN
DIRECTOR OF FACILITIES & BUSINESS OPERATIONS

SOUTH SIOUX CITY COMMUNITY SCHOOLS

402-494-2425
erin.heineman@ssccards.org
204 W 21st St, South Sioux City, NE 68776

September 26, 2024

State Auditor of Public Accounts
P.O. Box 98917
Lincoln, NE 68509-8917

Nebraska Department of Education
500 S. 84th St., 2nd Floor
Lincoln, NE 68509

Dakota County Board
c/o Dakota County Clerk
1601 Broadway
PO Box 338
Dakota City, NE 68731

Dear Ladies and Gentlemen:

Enclosed please find for filing the 2024-25 Budget for South Sioux City Community Schools, also known as Dakota County District 11 (22-0011). Included are the following:

1. School District Budget Form-Pages 1-6
2. Schedules A, B & D of the School District Budget form
3. Proof of Publication for Notice of Budget Hearing
4. Proof of Publication for Special Hearing to Set Final Tax Request
5. Property Tax Request Resolution (County Clerk only)
6. Board Minutes showing approval of district budget
7. Copy of Certification of Taxable Value from Dakota County
8. Printed copy of online LC-2 and Special Grant Fund List (Auditor of Public Accounts & County Clerks only)
9. Interlocal Agreement- (Auditor of Public Accounts & NDE)
10. Trade Name Form- (Auditor of Public Accounts only-filed electronically via website on 9/26/24)

Should you have any questions, please contact me.

Respectfully,

Erin Heineman

Director of Facilities & Business Operations