2025-2026
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, 2025 through AUGUST 31, 2026

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	$ -	$ 5,237,205.00	$ 5,237,205.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 521,894.00		$ 521,894.00
Special Building Fund	$ -	$ 303,030.00	$ 303,030.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 521,894.00	$ 5,540,235.00	$ 6,062,129.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 5,845,000.00	Principal
$ 1,308,525.00	Interest
$ 7,153,525.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 692,056,317

*(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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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

2025-2026 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	4,553,293.00	7,450,628.00	5,184,833.00	12,635,461.00	1,216,086.00	8,015,762.00	9,231,848.00	3,403,613.00	12,635,461.00
Depreciation	605,446.00	708,446.00		708,446.00			708,446.00		708,446.00
Employee Benefit	5,144.00	5,159.00		5,159.00			5,159.00	-	5,159.00
Contingency	-	-		-			-		-
Activities	270,649.00	476,949.00		476,949.00			476,949.00	-	476,949.00
School Nutrition	72,115.00	438,015.00		438,015.00			438,015.00	-	438,015.00
Bond	858,328.00	877,333.00	516,675.00	1,394,008.00			1,018,756.00	375,252.00	1,394,008.00
Special Building	204,664.00	204,664.00	300,000.00	504,664.00			504,664.00		504,664.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	10,000.00		10,000.00			10,000.00	-	10,000.00
				-					-
TOTAL ALL FUNDS	6,569,639.00	10,171,194.00	6,001,508.00	16,172,702.00	1,216,086.00	8,015,762.00	12,393,837.00	3,778,865.00	16,172,702.00

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)	5,184,833.00	516,675.00	300,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	52,372.00	5,219.00	3,030.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,237,205.00	521,894.00	303,030.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,686,814.00	$ 204,958.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
961,635.00	106,500.00	3,200.00	-

2024-2025 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	3,697,040.00	8,663,727.00	3,650,199.00	12,313,926.00	853,433.00	6,907,200.00	7,760,633.00	4,553,293.00
Depreciation	502,216.00	605,446.00		605,446.00			-	605,446.00
Employee Benefit	5,212.00	5,230.00		5,230.00			86.00	5,144.00
Contingency	-	-		-			-	-
Activities	319,610.00	558,078.00		558,078.00			287,429.00	270,649.00
School Nutrition	139,835.00	356,889.00		356,889.00			284,774.00	72,115.00
Bond	829,119.00	899,057.00	469,571.00	1,368,628.00			510,300.00	858,328.00
Special Building	908.00	129,070.00	197,508.00	326,578.00			121,914.00	204,664.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	5,493,940.00	11,217,497.00	4,317,278.00	15,534,775.00	853,433.00	6,907,200.00	8,965,136.00	6,569,639.00

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	
$	239,530.00

County-District # 26-0001

Ponca Public Schools

2023-2024 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	3,480,139.00	6,933,907.00	4,177,519.00	11,111,426.00	768,905.00	6,645,481.00	7,414,386.00	3,697,040.00
Depreciation	400,293.00	514,798.00		514,798.00			12,582.00	502,216.00
Employee Benefit	9,040.00	9,073.00		9,073.00			3,861.00	5,212.00
Contingency	-	-		-			-	-
Activities	330,765.00	646,894.00		646,894.00			327,284.00	319,610.00
School Lunch	141,962.00	414,675.00		414,675.00			274,840.00	139,835.00
Bond	810,988.00	877,112.00	467,532.00	1,344,644.00			515,525.00	829,119.00
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	9,453,367.00	4,645,051.00	14,098,418.00	768,905.00	6,645,481.00	8,604,478.00	5,493,940.00

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

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, NE 68770**
TELEPHONE	**402-755-5700**
WEBSITE	**www.poncaschool.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Richard Dohma	Brendan Calahan	Brendan Calahan
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-755-5700	402-755-5700	402-755-5700
EMAIL ADDRESS	richarddohma@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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,360,654.00
*(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

7,848,693.00	/	580,928,223.00	=	1.35 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.35 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 179,581.91

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,540,235.91**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 5,540,235.00
(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 # 26-0001

Ponca Public Schools

Line No.		2025-2026 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**	$ 135,052.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 135,052.00

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	5,237,205.00	521,894.00	303,030.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	521,894.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	521,894.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,237,205.00	-	303,030.00	-
14	Assessed Valuation	692,056,317	692,056,317	692,056,317	692,056,317
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.756760	0.000000	0.043787	0.000000
16	Total Levy for Compliance	0.800547			

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 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	$ 5,237,205.00	$ 692,056,317	0.756760
Special Building Fund	$ 303,030.00	$ 692,056,317	0.043787
Bond Fund	$ 521,894.00	$ 692,056,317	0.075412
Bond Fund	$ -	$ 692,056,317	0.000000
Bond Fund	$ -	$ 692,056,317	0.000000
QCPUF Fund	$ -	$ 692,056,317	0.000000
QCPUF Fund	$ -	$ 692,056,317	0.000000
	$ -	$ 692,056,317	0.000000
	$ -	$ 692,056,317	0.000000
	$ -	$ 692,056,317	0.000000
	$ -	$ 692,056,317	0.000000
	$ -	$ 692,056,317	0.000000
	$ -	$ 692,056,317	0.000000
Total	$ 6,062,129.00		$ 0.875959

Must agree to Cover

School District Total Debt Outstanding as of September 1, 2025

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, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026	$ 345,000.00	$ 170,175.00	$ 515,175.00
2026-2027	$ 355,000.00	$ 159,675.00	$ 514,675.00
2027-2028	$ 365,000.00	$ 148,875.00	$ 513,875.00
2028-2029 and thereafter	$ 4,780,000.00	$ 829,800.00	$ 5,609,800.00
Total All Years	**$ 5,845,000.00**	**$ 1,308,525.00**	**$ 7,153,525.00**

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

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 19th, 2025 at 7:00 pm in the Library at Ponca High School, Ponca, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	0

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 156,807.00		**$ 156,807.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 7,500.00		$ 7,500.00
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*	$ 6,000.00		$ 6,000.00
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 26,805.72		$ 26,805.72
• *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*	$ 29,851.08		$ 29,851.08
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 435.00		$ 435.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 227,398.80**	**$ -**	**$ 227,398.80**

Schedule D

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 15th day of September, 2025 at 7:00 o'clock, P.M., at the Ponca 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,414,386.00	$ 7,760,633.00	$ 9,231,848.00	$ 3,403,613.00	$ 7,450,628.00	$ 5,237,205.00
Depreciation	$ 12,582.00	$ -	$ 708,446.00		$ 708,446.00	
Employee Benefit	$ 3,861.00	$ 86.00	$ 5,159.00	$ -	$ 5,159.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 327,284.00	$ 287,429.00	$ 476,949.00	$ -	$ 476,949.00	
School Nutrition	$ 274,840.00	$ 284,774.00	$ 438,015.00	$ -	$ 438,015.00	
Bond	$ 515,525.00	$ 510,300.00	$ 1,018,756.00	$ 375,252.00	$ 877,333.00	$ 521,894.00
Special Building	$ 56,000.00	$ 121,914.00	$ 504,664.00		$ 204,664.00	$ 303,030.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ 10,000.00	$ -	$ 10,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,604,478.00	$ 8,965,136.00	$ 12,393,837.00	$ 3,778,865.00	$ 10,171,194.00	$ 6,062,129.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 521,894.00	$ 5,540,235.00	$ 6,062,129.00

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 15th day of, September 2025 at Following the Budget Hearing o'clock , at the Ponca High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	580,928,223	692,056,317	19%

	2024-2025 Budget Information				2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2024-2025 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,828,530.00	4,956,614.00	0.853223	0.716215	9,231,848.00	5,237,205.00	0.756760	-11%	5%
Bond Fund(s) K - 12	985,666.00	516,970.00	0.088990	0.074701	1,018,756.00	521,894.00	0.075412	-15%	3%
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	400,908.00	404,040.00	0.069551	0.058383	504,664.00	303,030.00	0.043787	-37%	26%
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	10,215,104.00	5,877,624.00	1.011764	0.849299	10,755,268.00	6,062,129.00	0.875959	-13%	5%

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 15th day of September, 2025 at 7:00 o'clock, P.M., at the Ponca 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,414,386.00	$ 7,760,633.00	$ 9,231,848.00	$ 3,403,613.00	$ 7,450,628.00	$ 5,237,205.00
Depreciation	$ 12,582.00	$ -	$ 708,446.00		$ 708,446.00	
Employee Benefit	$ 3,861.00	$ 86.00	$ 5,159.00	$ -	$ 5,159.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 327,284.00	$ 287,429.00	$ 476,949.00	$ -	$ 476,949.00	
School Nutrition	$ 274,840.00	$ 284,774.00	$ 438,015.00	$ -	$ 438,015.00	
Bond	$ 515,525.00	$ 510,300.00	$ 1,018,756.00	$ 375,252.00	$ 877,333.00	$ 521,894.00
Special Building	$ 56,000.00	$ 121,914.00	$ 504,664.00		$ 204,664.00	$ 303,030.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ 10,000.00	$ -	$ 10,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,604,478.00	$ 8,965,136.00	$ 12,393,837.00	$ 3,778,865.00	$ 10,171,194.00	$ 6,062,129.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 521,894.00	$ 5,540,235.00	$ 6,062,129.00

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 15th day of, September 2025 Following the Budget Hearing , at the Ponca High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	580,928,223	692,056,317	19%

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
	2024-2025 Budget Information				***2025-2026 Budget Information***				
General Fund	8,828,530.00	4,956,614.00	0.853223	0.716215	9,231,848.00	5,237,205.00	0.756760	-11%	5%
Bond Fund(s) K - 12	985,666.00	516,970.00	0.088990	0.074701	1,018,756.00	521,894.00	0.075412	-15%	3%
Special Building Fund	400,908.00	404,040.00	0.069551	0.058383	504,664.00	303,030.00	0.043787	-37%	26%
Total	10,215,104.00	5,877,624.00	1.011764	0.849299	10,755,268.00	6,062,129.00	0.875959	-13%	5%

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 4, 2025

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

PUBLICATION FEE	$ 280.13
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 4th day of September 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

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 28, 2025, at 5:30 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.

Brendan Calahan,
Ponca Superintendent

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 21, 2025

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

PUBLICATION FEE	$ 11.23
NOTARY FEE	$
CLIPPING FEE (1.50/CLIP)	$

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 21st day of August 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
PONCA SD# 1	3	26-0001		389,760,293	5,514,448	323,145,429	1.71

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 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)

8/11/25
(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 2025)

Assessor's Use Only

12,520,618 Pers Prior
16,050,640 Pers Value

310,624,811 Real Prior
373,709,653 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{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 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	389,760,294

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)

8/11/25
(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 2025)

Assessor's Use Only

12,520,619 Pers Prior
16,050,641 Pers Value

310,624,811 Real Prior
373,709,653 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
PONCA SCHOOL 26-0001	3	26-0001		302,296,024	2,334,245	257,782,794	0.91

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 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)

8/12/2025
(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 2025)

Assessor's Use Only

27,375,546 Pers Prior
31,037,910 Pers Value

230,407,248 Real Prior
271,258,114 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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 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	302,296,024

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)

8/12/2025
(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 2025)

Assessor's Use Only

27,375,546 Pers Prior
31,037,910 Pers Value

230,407,248 Real Prior
271,258,114 Real Value

Minutes of the Budget Hearing, Tax Request Hearing,
and Regular Meeting of the
Board of Education of Ponca Public Schools
September 15, 2025
Notice posted 9/4/2025

The Board of Education of Dixon County School District 1 (also known as Ponca Public Schools) held a budget hearing, tax request hearing, and regular meeting on Monday, September 15, 2025 in the Ponca Public Schools library. All were 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 meetings were open to the attendance of the public.

President Dohma opened the budget hearing at 7:00 p.m. Superintendent Calahan presented the 2025-26 proposed budget figures. Public comments were welcomed but none were made. The budget hearing was closed at 7:12 p.m.

President Dohma opened the special hearing for the final tax request at 7:12 p.m. Superintendent Calahan presented the property valuation figures and the 2025-26 proposed tax request. Public comments were welcomed but none were made. The special hearing was closed at 7:19 p.m.

President Dohma called the regular meeting to order at 7:20 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 Davis, Dohma, Kramper, Luebe, and Schamp. Absent: McGhee. Others present were Supt. Calahan, Principal Stansberry, AD Colfack, Andy Stark, Sec. Lorrie Huston, and 2 visitors.

Schamp moved to approve the absence of Board member Casey McGhee. Luebe seconded the motion. Voting Yea: Davis, Dohma, Kramper, Luebe and Schamp. M.C.

There were no requests to speak before the Board.

The consent agenda was approved on a motion by Luebe and a second by Davis. Voting Yea: Davis, Dohma, Kramper, Luebe and Schamp. Absent: McGhee. M.C. The consent agenda included approval of the agenda, the minutes of the August 18, 2025 regular meeting, the minutes of the August 28, 2025 special meeting, the treasurer's report showing a general fund balance of $3,641,411.29; a depreciation fund balance of $605,444.06; a bond fund balance of $755,394.28; a special building fund balance of $206,269.48; an employee benefit fund balance of $5,151.55; an activity fund balance of $223,241.31; and a school nutrition fund balance of $89,673.26; general fund disbursements of $64,737.93, employee benefit fund disbursement of $7.20, credit card charges and the September payroll report.

Administrative Reports:
The Board members assigned to the facilities committee were changed by Superintendent Calahan to Kramper, McGhee and Luebe and the Board members assigned to the negotiations committee were changed to Davis, Dohma, and Luebe.

Superintendent Calahan reported on the completion of the lighting project, the energy bills, the upcoming external visit on November 13th and 14th, bids for a new phone/intercom system, and plans for a CTE facility.

Principal Stansberry reported on plans with the School Improvement Team, the Student Assistance Team, PLC groups, the MTSS Conference, our official Special Education determination, homecoming plans, August student of the month BrieAnn Mellick, the Orphan Grain Train meal packaging on September 25th, and the completion of MAPS testing.

Principal Stroud's report was read by Superintendent Calahan. It included the completion of MAP testing and K-4 Aimsweb testing, compliance with the Nebraska Reading Act, 4th grade attending the Ag Literacy Festival, 5th grade attending the Outdoor Expo, K-6 first quarter mid-terms sent out the week of September 22-26, and Jackson Elementary Trunk or Treat and bookfair on October 31st.

Activities Director Colfack reported on the homecoming week athletic competitions September 22-26 and updated the board on the girls' wrestling program.

Kramper moved to adopt the 2025-26 fiscal year district budget as presented. Luebe seconded the motion. Voting Yea: Davis, Dohma, Kramper, Luebe and Schamp. Absent: McGhee. M.C.

The resolution setting the 2025-26 property tax request was approved on a motion by Kramper, second by Davis. Voting Yea: Davis, Dohma, Kramper, Luebe and Schamp. Absent: McGhee. M.C.

The Board discussed raising the height of a portion of the Ponca playground fence and moving the location of the gate. No action was taken on this agenda item.

Davis moved to approve the resignation of Science Teacher Keith Trusty at the end of the 2025-26 school year with thanks for 34 years of service to Ponca Schools. Schamp seconded the motion. Voting Yea: Davis, Dohma, Kramper, Luebe and Schamp. Absent: McGhee. M.C.

Kramper moved to approve the 2026-27 open enrollment into the district for a kindergartner from the Allen district. Schamp seconded the motion. Voting Yea: Davis, Dohma, Kramper, Luebe and Schamp. Absent: McGhee. M.C.

The next regular board meeting will be held on October 20, 2025 at 7:00 p.m.

There being no further business, Luebe moved to adjourn the meeting at 8:01 p.m. Schamp seconded the motion. Voting Yea: Davis, Dohma, Kramper, Luebe and Schamp. Absent: McGhee. M.C.

Respectfully submitted,

_____

Richard Dohma, 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 2025-2026 property tax request be set at:

General Fund:	$	5,237,205.00
Bond Fund:	$	521,894.00
Special Building Fund:	$	303,030.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 19.13 percent.

3. The tax rate which woud levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.849299 per $100 of assessed value.

4. Ponca Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.875959 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 4.41 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Kramper, seconded by Davis.

Voting Yes:	Voting No:	Absent:
Davis		McGhee
Dohma		
Kramper		
Luebe		
Schamp		

Dated this 15th day of September, 2025

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.

Lorrie Huston, Secretary

Minutes of the Ponca Public Schools
Board of Education Special Meeting
August 28, 2025
Posting Date: August 21, 2025

The Board of Education of Dixon County School District 1 (also known as Ponca Public Schools) held a special meeting on Thursday, August 28, 2025 in the Ponca Public Schools library at 505 3rd Street, Ponca, Nebraska. The meeting was convened in open and public session and advance notice was publicly posted at the Bank of Dixon County, the Dixon County Courthouse, the post office, the school main entrance, published in the Nebraska Journal Leader, 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 Dohma called the meeting to order at 5:30 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 was taken. Members present were Jerod Davis, Richard Dohma, Phil Kramper, Christina Luebe, Casey McGhee, and Julie Schamp. Others present were Supt. Brendan Calahan and Secretary Lorrie Huston.

There were no requests to speak before the Board.

The agenda was approved on a motion by Kramper, second by Schamp. Voting Yea: Davis, Dohma, Kramper, McGhee, Luebe, and Schamp. M.C.U.

McGhee moved to adopt the resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7 percent. Kramper seconded the motion. Voting Yea: Davis, Dohma, Kramper, McGhee, Luebe, and Schamp. M.C.U. 6-0

The next regular board meeting will be held on September 15, 2025 after the budget and tax request hearings.

At 5:41 p.m., there being no further business, Luebe moved to adjourn the meeting. Schamp seconded the motion. Voting Yea: Davis, Dohma, Kramper, McGhee, Luebe, and Schamp. M.C.U.

Respectively submitted:

_____
Richard Dohma, Board President

_____
Lorrie Huston, Board 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 2025–2026 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 2025–2026 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 28th day of August, 2025.

Voting Yes	Voting No	Absent
Davis		
Dohma		
Kramper		
McGhee		
Luebe		
Schamp		

SIGNED:

President of the Board of Education

ATTEST:

Secretary of the Board of Education

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

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	7,692,343
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,692,343
Total Allowable Budget Authority	A-780	7,692,343

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

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	9,231,848
2025/26 Special Grant Funds List	B-110	188,367
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,216,086
2025/26 General Fund Lid Exclusions	B-130	135,052
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,692,343
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2025/26 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

2025/26 Section C: Allowable Reserves and Total Reserves		
2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	4,154,332
2025/26 General Fund Necessary Cash Reserve	C-300	3,403,613
2025/26 Depreciation Fund Total Requirements	C-310	708,446
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	4,112,059

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	692,056,317

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	5,484,357
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	556,958
Enter the amount approved by the School Board.	D-140	556,958
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	6,041,315
2025/26 Property Tax Request General Fund	D-210	5,237,205
2025/26 Property Tax Request Special Building Fund	D-220	303,030
2025/26 Total Property Tax Request	D-230	5,540,235
2025/26 Unused Property Tax Request Authority	D-240	501,080
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	304,833

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

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	188,367

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:
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	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	1,935
Career and Technical Eduation Grants (State)	1.157	7,500
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
Comprehensive Literacy State Development Grant (CLSD)	1.187	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	22,905
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	6,417

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 VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	40,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	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
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	0
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	95,272
Idea Part C - Planning Region Team	1.307	0
IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	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)	1.36	1,000

Medicaid in Public Schools (MIPS)	1.365	1,200
Mentoring for Success Grants	1.37	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
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	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	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	2,138
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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Ponca Public Schools — SUBDIVISION NAME

Dixon — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Ponca, NE	8/1/24-7/31-25	Use of city softball fields and equipment
Educational Service Unit #1	2024-25 School Year	Special Education, Professional Development and Technology Services
South Sioux City Community Schools	2024-25 School Year	Contracted Special Education Services
Homer Community Schools and Laurel Concord-Coleridge Public Schools	2024-25 School Year	Electronic Track Timing System

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

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)