2025-2026
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, 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	$ -	$ 12,373,815.76	$ 12,373,815.76
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 2,405,251.09	$ 2,405,251.09
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 14,779,066.85	$ 14,779,066.85

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

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,718,036,866

*(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?

[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 9-30-2025

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 # 22-0011-000
South Sioux City Community 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	14,352,206.50	58,207,299.50	12,250,077.76	70,457,377.26	11,000,000.00	54,396,089.00	65,396,089.00	5,061,288.26	70,457,377.26
Depreciation	2,068,101.34	2,068,101.34		2,068,101.34			2,068,101.34		2,068,101.34
Employee Benefit	1,168.63	101,168.63		101,168.63			81,168.63	20,000.00	101,168.63
Contingency	-	-		-			-		-
Activities	590,389.45	1,155,389.45		1,155,389.45			1,125,000.00	30,389.45	1,155,389.45
School Nutrition	1,506,482.45	4,166,482.45		4,166,482.45			3,950,000.00	216,482.45	4,166,482.45
Bond	258,438.14	263,438.14	-	263,438.14			263,438.14	-	263,438.14
Special Building	410,810.45	415,810.45	2,381,199.09	2,797,009.54			2,797,009.54		2,797,009.54
Qualified Capital Purpose Undertaking	88,893.18	90,893.18	-	90,893.18			90,893.18	-	90,893.18
Cooperative	-	100,000.00		100,000.00			100,000.00	-	100,000.00
Student Fee	17,696.03	47,696.03		47,696.03			30,000.00	17,696.03	47,696.03
				-					-
TOTAL ALL FUNDS	19,294,186.17	66,616,279.17	14,631,276.85	81,247,556.02	11,000,000.00	54,396,089.00	75,901,699.83	5,345,856.19	81,247,556.02

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)	12,250,077.76	-	2,381,199.09	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	123,738.00	-	24,052.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	12,373,815.76	-	2,405,251.09	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 31,664,093.00	$ 1,000,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
2,900,000.00	-	-	-

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	13,313,386.85	62,278,981.50	10,000,000.00	72,278,981.50	10,500,000.00	47,426,775.00	57,926,775.00	14,352,206.50
Depreciation	2,433,101.34	3,068,101.34		3,068,101.34			1,000,000.00	2,068,101.34
Employee Benefit	1,168.63	21,168.63		21,168.63			20,000.00	1,168.63
Contingency	-	-		-			-	-
Activities	620,389.45	1,190,389.45		1,190,389.45			600,000.00	590,389.45
School Nutrition	1,899,332.45	4,566,332.45		4,566,332.45			3,059,850.00	1,506,482.45
Bond	465,550.14	482,750.14	130.00	482,880.14			224,442.00	258,438.14
Special Building	679,310.45	1,358,310.45	-	1,358,310.45			947,500.00	410,810.45
Qualified Capital Purpose Undertaking	215,905.68	220,915.68	14,500.00	235,415.68			146,522.50	88,893.18
Cooperative	-	-		-			-	-
Student Fee	17,696.03	24,296.03		24,296.03			6,600.00	17,696.03
				-				-
TOTAL ALL FUNDS	19,645,841.02	73,211,245.67	10,014,630.00	83,225,875.67	10,500,000.00	47,426,775.00	63,931,689.50	19,294,186.17

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

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	13,303,516.85	59,020,160.22	12,063,010.63	71,083,170.85	10,164,149.76	47,605,634.24	57,769,784.00	13,313,386.85
Depreciation	2,102,771.97	3,080,364.59		3,080,364.59			647,263.25	2,433,101.34
Employee Benefit	5,015.61	23,954.40		23,954.40			22,785.77	1,168.63
Contingency	-	-		-			-	-
Activities	646,994.12	1,215,456.45		1,215,456.45			595,067.00	620,389.45
School Lunch	1,690,184.29	4,521,931.75		4,521,931.75			2,622,599.30	1,899,332.45
Bond	1,415,725.78	1,475,979.07	66,001.07	1,541,980.14			1,076,430.00	465,550.14
Special Building	433,204.54	774,939.44	-	774,939.44			95,628.99	679,310.45
Qualified Capital Purpose Undertaking	257,946.49	274,530.43	85,785.25	360,315.68			144,410.00	215,905.68
Cooperative	-	-		-			-	-
Student Fee	-	18,016.03		18,016.03			320.00	17,696.03
				-				-
TOTAL ALL FUNDS	$ 19,855,359.65	70,405,332.38	12,214,796.95	82,620,129.33	10,164,149.76	47,605,634.24	62,974,288.31	19,645,841.02

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	
$	1,178,566.71

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, 68776
TELEPHONE	402-494-2425
WEBSITE	www.ssccards.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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 14,409,543.56
*(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

29,518,534.00 (2025 Real Growth Value per Assessor) / 1,582,791,106.00 (Prior Year Total Property Valuation per Assessor) = 1.86 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.86 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 556,208.38

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 14,965,751.94**
(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) $ 14,779,066.85
(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.		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**	$ 1,178,032.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 1,178,032.00

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	12,373,815.76	-	2,405,251.09	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
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)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	12,373,815.76	-	2,405,251.09	-
14	Assessed Valuation	1,718,036,866	1,718,036,866	1,718,036,866	1,718,036,866
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.720230	0.000000	0.140000	0.000000
16	Total Levy for Compliance	0.860230			

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	$ 12,373,815.76	$ 1,718,036,866	0.720230
Special Building Fund	$ 2,405,251.09	$ 1,718,036,866	0.140000
Bond Fund	$ -	$ 1,718,036,866	0.000000
Bond Fund	$ -	$ 1,718,036,866	0.000000
Bond Fund	$ -	$ 1,718,036,866	0.000000
QCPUF Fund	$ -	$ 1,718,036,866	0.000000
QCPUF Fund	$ -	$ 1,718,036,866	0.000000
	$ -	$ 1,718,036,866	0.000000
	$ -	$ 1,718,036,866	0.000000
	$ -	$ 1,718,036,866	0.000000
	$ -	$ 1,718,036,866	0.000000
	$ -	$ 1,718,036,866	0.000000
	$ -	$ 1,718,036,866	0.000000
Total	$ 14,779,066.85		$ 0.860230

Must agree to Cover

Superintendent Pay Transparency Notice— Contract--Dr. Rony Ortega

Notice is hereby given that South Sioux City Community Schools has approved superintendent employment contract at the board meeting held on December 9, 2024 at 5:00pm at the South Sioux City High School Library in South Sioux City, 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.) 2

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	$ 233,280.00	$ 466,560.00	**$ 699,840.00**
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)*	$ 40,416.26	$ 80,832.53	$ 121,248.79
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***		$ 73,757.38	$ 73,757.38
• *District's share of retirement, FICA and Medicare*	$ 36,878.69		$ 36,878.69
• *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:	**$ 316,674.96**	**$ 633,349.91**	**$ 950,024.87**

Schedule D

TY OF DAKOTA

E OF NEBRASKA

Carnes, being first duly poses and says that he is isher of the Dakota County weekly newspaper, printed ublished at South Sioux City, aska, and of general circulation id county. That said newspaper is egal newspaper under the statutes the State of Nebraska, in that said ewspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Dakota for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at South Sioux City, in Dakota County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper ..... consecutive weeks, the first publication being on the 22 day of ....., 2025 and the last publication being on the ..... day of .....

Publisher

Subscribed and sworn to before me this 28 day of Aug A.D., 2025

Notary Public

My Commission expires 4-22-29

Publication Fees $ 45.60

Notary Fees $ ..... Total Fees $.....

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm. Exp. April 22, 2029

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 8 day of September, 2025 at 5:00 o'clock, P.M., at South Sioux City High School Library, 3301 G. Street 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	$ 57,769,784.00	$ 57,926,775.00	$ 65,396,089.00	$ 5,061,288.26	$ 58,207,299.50	$ 12,373,815.76
Depreciation	$ 647,263.25	$ 1,000,000.00	$ 2,068,101.34		$ 2,068,101.34	
Employee Benefit	$ 22,785.77	$ 20,000.00	$ 81,168.63	$ 20,000.00	$ 101,168.63	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 595,067.00	$ 600,000.00	$ 1,125,000.00	$ 30,389.45	$ 1,155,389.45	
School Nutrition	$ 2,622,599.30	$ 3,059,850.00	$ 3,950,000.00	$ 216,482.45	$ 4,166,482.45	
Bond	$ 1,076,430.00	$ 224,442.00	$ 263,438.14	$ -	$ 263,438.14	$ -
Special Building	$ 95,628.99	$ 947,500.00	$ 2,797,009.54		$ 415,810.45	$ 2,405,251.09
Qualified Capital Purpose Undertaking	$ 144,410.00	$ 146,522.50	$ 90,893.18	$ -	$ 90,893.18	$ -
Cooperative	$ -	$ -	$ 100,000.00	$ -	$ 100,000.00	
Student Fee	$ 320.00	$ 6,600.00	$ 30,000.00	$ 17,696.03	$ 47,696.03	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 62,974,288.31	$ 63,931,689.50	$ 75,901,699.83	$ 5,345,856.19	$ 66,616,279.17	$ 14,779,066.85

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 14,779,066.85	$ 14,779,066.85

Y OF DAKOTA

: OF NEBRASKA

Carnes, being first duly poses and says that he is isher of the Dakota County weekly newspaper, printed ublished at South Sioux City, aska, and of general circulation id county. That said newspaper is egal newspaper under the statutes the State of Nebraska, in that said ewspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Dakota for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at South Sioux City, in Dakota County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper .....1..... consecutive weeks, the first publication being on the ..28..... day of ..Aug....., ..2025.. and the last publication being on the ..... day of ....., ...

.....
Publisher

Subscribed and sworn to before me this ..28..... day of ..Aug. A.D., ...2025

.....
Notary Public

My Commission expires...4:22-29

Publication Fees $...375.00

Notary Fees $..... Total Fees $.....

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm. Exp. April 22, 2029

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 8 day of, September 2025 at 5:00 o'clock P.M., at South Sioux City High School Library, 3301 G. Street 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	1,582,791,106	1,718,036,866	9%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024
General Fund	61,263,358.00	14,409,543.56	0.910388	0.838721
Bond Fund(s) K - 12	463,505.78		0.000000	0.000000
Special Building Fund	376,075.55		0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 12	195,161.49		0.000000	0.000000
Total	62,298,100.82	14,409,543.56	0.910388	0.838721

2025-2026 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	65,396,089.00	12,373,815.76	0.720230	-21%	7%
Bond Fund(s) K - 12	263,438.14	-	0.000000		-43%
Special Building Fund	2,797,009.54	2,405,251.09	0.140000	#DIV/0!	644%
Qualified Capital Purpose Undertaking Fund K - 12	90,893.18	-	0.000000		-53%
Total	68,547,429.86	14,779,066.85	0.860230	-6%	10%

COUNTY OF DAKOTA

STATE OF NEBRASKA

Michael Carnes, being first duly sworn deposes and says that he is the publisher of the Dakota County Star, a weekly newspaper, printed and published at South Sioux City, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Dakota for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at South Sioux City, in Dakota County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper ..1.. consecutive weeks, the first publication being on the 28 day of Aug, 2025 and the last publication being on the ..... day of ....., ...

.....
Publisher

Subscribed and sworn to before me this 28 day of Aug A.D., 2025

.....
Notary Public

My Commission expires 4-22-29

Publication Fees $ 16.04

Notary Fees $..... Total Fees $.....

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm. Exp. April 22, 2029

Legal Notice

NOTICE OF SPECIAL BOARD MEETING DAKOTA COUNTY SCHOOL DISTRICT 011 IN THE STATE OF NEBRASKA

Notice of Vote to Increase Base Growth Percentage Used to Determine Property Tax Request Authority

NOTICE IS HEREBY GIVEN, The Board of Education of Dakota County School District 011, more commonly known as South Sioux City Community Schools, will hold a special meeting on 8th of September 2025, at 5:00p.m. at South Sioux City High School Library, 3301 G Street, South Sioux City, Nebraska. 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 five percent (5%). The meeting is open to the public. An agenda for such meeting, kept continually current, is available for public inspection at the School Administration Office of said District, at 210 West 39th Street, South Sioux City, Nebraska during normal business hours.

Dr. Rony Ortega
Superintendent

Publish in the Dakota County Star
Thursday, August 28, 2025

Board of Education Regular Meeting

Monday, September 8, 2025 to begin immediately following the tax request hearing

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

Attendance Taken at 5:16 PM.

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

1. Call To Order

Notice of the meeting has been advertised in the Dakota County Star on August 28, 2025, 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(s):

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

3. Celebrations:

The board recognized students selected for the 2025 Homecoming Royalty and Lance Swanson shared events planned for Homecoming Week.

4. Public Comment

5. Consent Agenda:

Revisions to policies 5001, 5004, 5103, 5201, 5301, 5401, and 5414, the review of policies 5000, 5002, and 5003, he August 11, 2025 Regular Board Meeting Minutes, the Claims and Accounts, and the Treasurer's Report, subject to audit, were approved as part of the Consent Agenda. This motion, made by Robert Rapp and seconded by Pamela Camarillo, Passed.
Matt Aitken: Yea, Pamela Camarillo: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

5.1. Policy Revisions:

5.1.1. Policy 5001Admission Requirements

5.1.2. Policy 5004 Full-time and Part-time Enrollment

5.1.3. Policy 5103 Extracurricular Activity Code of Conduct

5.1.4. Policy 5201 Promotion and Retention

5.1.5. Policy 5301 Association Activities

5.1.6. Policy 5401 Anti-discrimination, Anti-harassment, and Anti-retaliation

5.1.7. Policy 5414 Identification of Learners with High Ability

5.2. Policies/Regulations for Review:

5.2.1. Policy 5000 Introductory Statement

5.2.2. Policy 5002 Discontinuance of Enrollment for Children Younger Than Six Years of Age and Form

5.2.3. Policy 5003 Assignment of Students: Grade Placement and Transfer Students and Regulation

5.3. Approval of Minutes:

5.3.1. August 11, 2025 Regular Meeting Minutes

5.4. Claims and Accounts:

6. Agenda Item(s) Removed from Consent Agenda

7. Information Items/Reports:

7.1. Treasurer's Report

Erin Heineman shared an overview of the treasurer's report.

7.1.1. 2025-2026 Budget

The board moved to approve the 2025-2026 budget as presented. This motion, made by Robert Rapp and seconded by Matt Aitken, Passed.
Matt Aitken: Yea, Pamela Camarillo: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

7.1.2. 2025-2026 Tax Request

The board moved to approve the 2025-2026 tax request as presented. This motion, made by Robert Rapp and seconded by Matt Aitken, Passed.
Matt Aitken: Yea, Pamela Camarillo: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

7.2. Superintendent Report

Dr. Ortega recognized the hard work and dedication of the administrative team leading to a great start to the school year, and current work taking place aligned to the strategic plan focus on Instruction & Learning and Facilities.

7.3. Summer School Reports

Fabricio Hernandez, Chris Erickson, and Elizabeth Hermosillo recapped this year's summer school program at the High School, Middle School, and Elementary level.

8. Action Items:

8.1. Annual Review & Adoption of Option Capacity Resolution

The board moved to adopt the Option Capacity Resolution, as presented. This motion, made by Robert Rapp and seconded by Shawna Messerlie, Passed.
Matt Aitken: Yea, Pamela Camarillo: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

8.2. New Policies:

8.2.1. Policy 6113 Electronic Communication Devices and Cell Phones (First Reading)

The board moved to approve policy 6113, first reading. This motion, made by Robert Rapp and seconded by Pamela Camarillo, Passed.
Matt Aitken: Yea, Pamela Camarillo: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

8.3. Adjourn

At 5:44 p.m. the board moved to adjourn. This motion, made by Shawna Messerlie and seconded by Pamela Camarillo, Passed.
Matt Aitken: Yea, Pamela Camarillo: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

_____
Board President

_____
Secretary

_____
Assistant Secretary

Special Board Meeting

Monday, September 8, 2025 5:00 pm start; Special Meeting is not time-limited

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

Attendance Taken at 4:59 PM.

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

1. Call to Order

Notice of the hearing has been advertised in the Dakota County Star on August 28, 2025, which is the District's designated method of giving notice of these meetings.

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

2. Public Comment

3. 2025-26 Property Tax Authority Request

Erin Heinemann shared information regarding the property tax request authority.

The board moved to adopt the 2025-26 Property Tax Authority Request Resolution, as presented. This motion, made by Robert Rapp and seconded by Matt Aitken, Passed.
Matt Aitken: Yea, Pamela Camarillo: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

4. Adjourn

5:05. This motion, made by Robert Rapp and seconded by Matt Aitken, Passed.
Matt Aitken: Yea, Pamela Camarillo: Yea, Chris Krueger: Yea, Shawna Messerlie: Yea, Robert Rapp: Yea

_____
Board President

_____
Secretary

_____
Assistant Secretary

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

WHEREAS, the Board of Education for **Dakota County School District 011**, more commonly known as **South Sioux City Community Schools**, 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 5 percent (5%).

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 5%.

Said Resolution was adopted by the Board of Education by a vote of 5 to 0 on the 8th day of September 2025.

President of the Board of Education

ATTEST:

Vice President of the Board of Education

Note: Marla Greer absent.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SSC 22-0011	3	22-0011		1,718,036,866	29,518,534	1,582,791,106	1.86

** 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, 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 2025)

Assessor's Use Only
183,967,889 Pers Prior
170,938,683 Pers Value
1,398,823,217 Real Prior
1,547,098,183 Real Value

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

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

Checklist

LC-2 has been submitted, but is not complete until the district budget documentation has been uploaded below. Upload a single PDF document.

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit
Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

No Budget Documents loaded

2025/26 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	49,839,765
Access to Prior Year's Unused Budget Authority [Maximum Amount: $941,694]	A-355	941,694
Total Adjusted Budget Authority	A-361	50,781,459
Total Allowable Budget Authority	A-780	50,781,459

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2025/26 General Fund Budget of Disbursements & Transfers	B-100	65,396,089
2025/26 Special Grant Funds List	B-110	2,436,598
2025/26 Special Education Budget of Disbursements & Transfers	B-120	11,000,000
2025/26 General Fund Lid Exclusions	B-130	1,178,032
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	50,781,459
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	55,716,165

2025/26 General Fund Expenditure Growth	B-162	941,694
Adjusted Unused Budget Authority	B-165	54,774,471
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	54,774,471

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	25.00
2025/26 Total Allowable Reserves	C-180	16,349,022
2025/26 General Fund Necessary Cash Reserve	C-300	5,061,288
2025/26 Depreciation Fund Total Requirements	C-310	2,068,101
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	20,000
Total Reserves	C-340	7,149,389

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	1,718,036,866

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	12,124,866
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	2,654,201
Enter the amount approved by the School Board.	D-140	2,654,201
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	14,779,067
2025/26 Property Tax Request General Fund	D-210	12,373,816
2025/26 Property Tax Request Special Building Fund	D-220	2,405,251
2025/26 Total Property Tax Request	D-230	14,779,067
2025/26 Unused Property Tax Request Authority	D-240	0

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	3,318,615

Recalculates LC-2 after making changes — Recalculate LC-2

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

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	2,436,598

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	53,499
Career and Technical Eduation Grants (State)	1.157	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
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	1,600
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	1,000,000
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 VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
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	25,000
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	800,000
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	50,000
Medicaid in Public Schools (MIPS)	1.365	50,000
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	88,000
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	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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

South Sioux City Community Schools — SUBDIVISION NAME

Dakota — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
NASB ALICAP	7/1/2024 to indefinite	Insurance Cooperative
City of South Sioux City	7/1/2024 to indefinite	School Liaison Officers
NASB Medicaid Consortium	7/1/2024 to indefinite	Medicaid Claiming
ESU 1	7/1/2024 to indefinite	Special Education Staffing
Ponca Public Schools	7/1/2024 to 6/30/2025	Contracted Special Education
Westside Community Schools	7/1/2024 to 6/30/2025	Contracted Special Education
City of South Sioux City	6/1/2025 to 6/30/2025	Real Estate Purchase

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

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

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 29, 2025

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 2025-26 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. Board Minutes showing 70% Board approval to request more property tax than the certified authority amount.
8. Copy of Certification of Taxable Value from Dakota County
9. Printed copy of online LC-2 and Special Grant Fund List (Auditor of Public Accounts & County Clerks only)
10. Interlocal Agreement- (Auditor of Public Accounts & NDE)
11. Trade Name Form- (Auditor of Public Accounts only-filed electronically via website on 9/29/25)

Should you have any questions, please contact me.

Respectfully,

Erin Heineman

Erin Heineman
Director of Facilities & Business Operations