

CITY OF PONCA, NEBRASKA

**BUDGET FORM AND INDEPENDENT
ACCOUNTANT'S COMPILATION REPORT**

Year Ending September 30, 2024

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Mayor and City Council
City of Ponca, Nebraska

Management is responsible for the accompanying financial forecasts of the City of Ponca, which comprise forecasted information for the years ended September 30, 2024 and 2023, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Ponca, which comprise the financial information for the year ended September 30, 2022, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial forecasts and historical financial statements included in the accompanying prescribed form.

The financial forecasts and historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Budget Act, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
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Management has elected to omit the summary of significant accounting policies and substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant forecast assumptions. If the omitted summary of significant accounting policies and disclosures were included in the forecast, they might influence the user's conclusions about the City's results of operations for the forecast periods. Accordingly, this forecast is not designed for those who are not informed about such matters.

This report is intended solely for the information and use of management of the City of Ponca and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
September 5, 2023

2023-2024

STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Ponca
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dixon County

This budget is for the Period October 1, 2023 through September 30, 2024

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

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:

\$	229,789.86	Property Taxes for Non-Bond Purposes
\$	13,435.00	Principal and Interest on Bonds
\$	243,224.86	Total Personal and Real Property Tax Required

\$ 51,064,517
 Total Certified Valuation (All Counties)
 (Certification of Valuation(s) from County Assessor **MUST** be attached)

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2023
 (As of the Beginning of the Budget Year)

Principal	\$	430,000.00
Interest	\$	33,650.00
Total Bonded Indebtedness	\$	463,650.00

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, 2022 through June 30, 2023?

YES NO

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

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, 2022 through June 30, 2023?

YES NO

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

Submission Information

Budget Due by 9-30-2023

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

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

City of Ponca in Dixon County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Net Cash Balance	\$ 1,129,754.00	\$ 1,197,867.00	\$ 1,666,413.94
2	Investments	\$ 372,267.00	\$ 376,324.00	\$ 380,000.00
3	County Treasurer's Balance	\$ 7,644.00	\$ 8,917.00	\$ 9,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 1,509,665.00	\$ 1,583,108.00	\$ 2,055,413.94
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 195,503.90	\$ 219,859.61	\$ 240,816.69
7	Federal Receipts	\$ 80,706.41	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 452.41	\$ 497.49	\$ 500.00
9		\$ -	\$ -	\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 133,991.59	\$ 143,667.54	\$ 153,061.00
11	State Receipts: Motor Vehicle Fee	\$ 9,875.89	\$ 9,875.31	\$ 9,900.00
12	State Receipts: State Aid	\$ -	\$ -	\$ -
13	State Receipts: Municipal Equalization Aid	\$ 97,854.21	\$ 84,346.76	\$ 97,938.47
14	State Receipts: Other	\$ -	\$ 3,720.00	\$ 3,800.00
15	State Receipts: Property Tax Credit	\$ 9,734.64	\$ 9,818.22	\$ -
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 22,678.92	\$ 19,164.47	\$ 19,200.00
18	Local Receipts: Local Option Sales Tax	\$ 182,131.18	\$ 162,419.28	\$ 162,500.00
19	Local Receipts: In Lieu of Tax	\$ 10,500.14	\$ 10,492.36	\$ 10,500.00
20	Local Receipts: Other	\$ 1,244,638.31	\$ 1,624,715.47	\$ 5,163,500.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ -	\$ -	\$ 50,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 3,497,732.60	\$ 3,871,684.51	\$ 7,987,130.10
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 1,914,624.60	\$ 1,816,270.57	\$ 6,508,560.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 1,583,108.00	\$ 2,055,413.94	\$ 1,458,570.10
27	Cash Reserve Percentage			95%
PROPERTY TAX RECAP				
Tax from Line 6		\$ 240,816.69		
County Treasurer Commission at 1%		\$ 2,408.17		
Total Property Tax Requirement		\$ 243,224.86		

City of Ponca in Dixon County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 229,789.86
Bond Fund	\$ 13,435.00
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 243,224.86

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Enterprise Funds	\$ 1,243,138.00
_____	\$ -
_____	\$ -
Total Special Reserve Funds	\$ 1,243,138.00
Total Cash Reserve	\$ 1,458,570.10
Remaining Cash Reserve	\$ 215,432.10
Remaining Cash Reserve %	14%

Documentation of Transfers of Surplus Fees:
(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount: _____
Reason: _____

Transfer From: _____ Transfer To: _____
Amount: _____

Reason: _____

Transfer From: _____ Transfer To: _____

Amount: _____
Reason: _____

City of Ponca in Dixon County

Line No.	2023-2024 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 178,000.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ 50,000.00	\$ 273,000.00
3	Public Safety - Police and Fire	\$ 179,900.00	\$ -	\$ -	\$ 48,367.50	\$ -	\$ -	\$ 228,267.50
4	Public Safety - Other	\$ 22,400.00	\$ -	\$ 460,000.00	\$ -	\$ -	\$ -	\$ 482,400.00
5	Public Works - Streets	\$ 209,600.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 509,600.00
6	Public Works - Other	\$ 61,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,900.00
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 122,600.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 222,600.00
9	Community Development	\$ 8,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,400.00
10	Miscellaneous	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 97,600.00	\$ 141,300.00	\$ 32,900.00	\$ 85,020.00	\$ -	\$ -	\$ 356,820.00
19	Water	\$ 176,550.00	\$ 3,500,000.00	\$ -	\$ 17,122.50	\$ -	\$ -	\$ 3,693,672.50
20	Other	\$ 321,900.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 621,900.00
21	Proprietary Function Funds (Page 6)							
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 1,378,850.00	\$ 4,391,300.00	\$ 537,900.00	\$ 150,510.00	\$ -	\$ 50,000.00	\$ 6,508,560.00

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

City of Ponca in Dixon County

Line No.	2022-2023 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 313,607.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,607.61
3	Public Safety - Police and Fire	\$ 133,276.36	\$ -	\$ -	\$ 1,987.50	\$ -	\$ -	\$ 135,263.86
4	Public Safety - Other	\$ 21,523.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,523.19
5	Public Works - Streets	\$ 205,905.35	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ 325,905.35
6	Public Works - Other	\$ 61,661.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,661.77
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 93,269.29	\$ 65,607.81	\$ 7,905.00	\$ -	\$ -	\$ -	\$ 166,782.10
9	Community Development	\$ 1,005.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,005.67
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 131,940.83	\$ 41,873.16	\$ 32,876.00	\$ 2,980.00	\$ -	\$ -	\$ 209,669.99
19	Water	\$ 111,713.46	\$ 5,024.72	\$ 32,876.00	\$ 12,442.50	\$ -	\$ -	\$ 162,056.68
20	Other	\$ 418,794.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 418,794.35
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 1,492,697.88	\$ 232,505.69	\$ 73,657.00	\$ 17,410.00	\$ -	\$ -	\$ 1,816,270.57

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
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- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

City of Ponca in Dixon County

Line No.	2021-2022 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 142,925.50	\$ -	\$ 2,886.00	\$ -	\$ -	\$ -	\$ 145,811.50
3	Public Safety - Police and Fire	\$ 93,347.83	\$ -	\$ 19,892.40	\$ 5,962.50	\$ -	\$ -	\$ 119,202.73
4	Public Safety - Other	\$ 31,012.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,012.48
5	Public Works - Streets	\$ 182,401.35	\$ 330,700.46	\$ -	\$ -	\$ -	\$ -	\$ 513,101.81
6	Public Works - Other	\$ 62,620.49	\$ 52,933.35	\$ 4,071.68	\$ -	\$ -	\$ -	\$ 119,625.52
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 78,091.98	\$ 9,321.68	\$ 3,293.65	\$ -	\$ -	\$ -	\$ 90,707.31
9	Community Development	\$ 6,598.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,598.56
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 83,368.92	\$ -	\$ 34,883.00	\$ 162,165.00	\$ -	\$ -	\$ 280,416.92
19	Water	\$ 139,136.59	\$ 60,352.17	\$ 16,074.71	\$ 12,742.50	\$ -	\$ -	\$ 228,305.97
20	Other	\$ 378,775.41	\$ -	\$ 1,066.39	\$ -	\$ -	\$ -	\$ 379,841.80
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 1,198,279.11	\$ 453,307.66	\$ 82,167.83	\$ 180,870.00	\$ -	\$ -	\$ 1,914,624.60

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **City of Ponca**
 ADDRESS **PO Box 465**
 CITY & ZIP CODE **Ponca, 68770**
 TELEPHONE **402-755-4165**
 WEBSITE **n/a**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DJ Smith	Jaime Schweers	Tracy Cannon, CPA
TITLE /FIRM NAME	Mayor	City Clerk - Finance Director	AMGL, P.C.
TELEPHONE	402-755-4165	402-755-4165	308-381-1810
EMAIL ADDRESS	citymayor@cityofponca.org	CityClerk-Finance@cityofponca.org	tcannon@gicpas.com

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

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

City of Ponca in Dixon County

2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	243,224.86
Motor Vehicle Pro-Rate	(2)	\$	500.00
In-Lieu of Tax Payments	(3)	\$	10,500.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	289,920.00
LESS: Amount Spent During 2022-2023	(5)	\$	185,000.00
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	104,920.00
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	19,200.00
Local Option Sales Tax	(9)	\$	162,500.00
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	153,061.00
	(12)		
Motor Vehicle Fee	(13)	\$	9,900.00
Municipal Equalization Fund	(14)	\$	97,938.47
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	696,824.33

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	300,000.00	(17)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)				
Agrees to Line (6).		\$	104,920.00	(18)
Allowable Capital Improvements	(19)	\$	195,080.00	
Bonded Indebtedness	(20)	\$	13,435.00	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)	\$	-	
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	-	
Public Safety Communication Project (Statute 86-416)	(23)	\$	-	
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)	\$	-	
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)	\$	-	
Judgments	(25)	\$	-	
Refund of Property Taxes to Taxpayers	(26)	\$	-	
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	\$	-	
TOTAL LID EXCEPTIONS (B)	(28)	\$	208,515.00	

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	\$ 488,309.33
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Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

City of Ponca
IN
Dixon County

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 486,268.09
Option 1 - (Line 1)

OPTION 2

Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form Option 2 - (A)

Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) -
Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) -
Option 2 - (Line 1)

CURRENT YEAR ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)

$$\frac{793,800.00}{2023 \text{ Value Attributable to Growth per Assessor}} \div \frac{44,270,131.00}{2022 \text{ Valuation}} = \frac{1.79}{\text{Multiply times 100 To get \%}}$$

3 ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE 1.00 %
(4)

$$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\%}$$

Must be at least 75% (.75) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 17,019.38
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 503,287.47
(8)

Less: Restricted Funds from Lid Supporting Schedule 488,309.33
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 14,978.14
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

City of Ponca in Dixon County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Street Improvements	\$ 300,000.00

Total - Must agree to Line 17 on Lid Support Page 8

\$ 300,000.00

Municipality Levy Limit Form

City of Ponca in Dixon County

Municipality Levy

Personal and Real Property Tax Request	(1)		243,224.86
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	13,435.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		13,435.00
Tax Request Subject to Levy Limit	(8)		229,789.86
Valuation	(9)		51,064,517
Municipality Levy Subject to Levy Authority	(10)		0.449999
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.449999 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		0.450000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

City of Ponca in Dixon County

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 212,650.45
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{703,240.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{43,274,301.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.63} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.63 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 7,719.21

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 220,369.66

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Total Property Tax Request (7) \$ 243,224.86
(Total Personal and Real Property Tax Required from Cover Page)

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

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your 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.

City of Ponca
IN
Dixon County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 25th day of September 2023, at 6:30 o'clock P.M., at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2021-2022 Actual Disbursements & Transfers	\$ 1,914,624.60
2022-2023 Actual/Estimated Disbursements & Transfers	\$ 1,816,270.57
2023-2024 Proposed Budget of Disbursements & Transfers	\$ 6,508,560.00
2023-2024 Necessary Cash Reserve	\$ 1,458,570.10
2023-2024 Total Resources Available	\$ 7,967,130.10
Total 2023-2024 Personal & Real Property Tax Requirement	\$ 243,224.86
Unused Budget Authority Created For Next Year	\$ 14,978.14
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 229,789.86
Personal and Real Property Tax Required for Bonds	\$ 13,435.00

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{formal for all counties and cities.}

TAX YEAR 2023

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

PONCA CITY

**TO: PO BOX 465
PONCA, NE 68770**

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value ^a	Prior Year Total Real Property Valuation	Real Growth Percentage ^b
PONCA CITY	City/Village	793,800	51,064,517	703,240	43,274,301	1.63

* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.

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

^b Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I **AMY WATCHORN**, DIXON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Amy Watchorn
(signature of county assessor)

8-10-23
(date)

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

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CITY OF PONCA, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2024 and 2023

Forecast results for years ending September 30, 2024 and 2023, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2024 and 2023, and input from management.

The forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the City of Ponca for the forecast periods. Accordingly, the forecast reflects management's judgment as of September 5, 2023, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

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 14, 2023

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

PUBLICATION FEE \$ 86.04
 NOTARY FEE \$ _____
 CLIPPING FEE \$ _____
(1.50/CLIP)

(Signed) Judy L. Volkman

Subscribed and sworn to before me this
14th day of September, 2023.

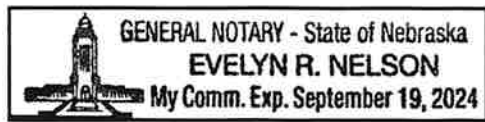
(Signed) Evelyn R. Nelson
 Notary Public

City of Ponca
 IN
 Dixon County, Nebraska

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MINUTES OF THE PONCA CITY COUNCIL MEETING HELD 9.25.23

Mayor DJ Smith called the meeting to order at 6:43pm on September 25th, 2023, following the Budget Hearing that started at 6:30pm, and referenced the meeting recording process, optional sign-in sheet and Open Meetings Law posting. All those present stood and recited the Pledge of Allegiance. Councilmembers Josh Blatchford, Kari Lowe, Ron Mahler, Eric Bevelhymmer, and Dillon Rickett were present for Roll Call. Andy Stark was excused. Prior notice of the meeting and agenda were provided to the Mayor and all Members of the Governing Body. Notice of the meeting was distributed and posted at the Ponca City Hall, US Post Office-Ponca, Ponca City Library, Bank of Dixon County, Keller's Pharmacy, and the Dixon County Courthouse.

Mayor Communications

There were no Communications.

Consent Agenda

Mayor Smith stated to the Governing Body that the City Clerk-Finance Directors August Claims & Accounts Payable Report, Fund Balance/Treasurers Report were included in the Council Meeting Scan Package sent out. There was not a City Budget Cash Report presented due to the earlier separation of the former City Clerk/Treasurer. Motion by Councilmember Rickett and a second by Councilmember Mahler to approve the Consent Agenda. The following Councilmembers voting "YEA": Blatchford, Lowe, Mahler, Rickett, Bevelhymmer. The following Councilmembers voted "NAY": None. Motion passed 5-0.

Proclamations, Presentations, Appointments, Affirmations & Introductions

No proclamations, presentations, appointments, affirmations, or introductions at this meeting.

Reports & Updates

Joe Yocum gave a Police update. There have been 16 calls this September, Year to Date for 2023 there have been 192. That is up from this time last year at 131 calls. Joe continues to work on nuisance properties and dogs at large.

Travis Olander gave an update on both the Street department and Water department. The East Street Project is underway. The last of the materials will be delivered this week for the shelter house and the city will soon be asking for volunteers to help with construction.

Melissa Kebaili spoke on behalf of the library. They just updated their policy manual and applied for their accreditation. The results of the accreditation will be posted in November 2023. They are hoping to achieve gold status. Kebaili said that low staffing continues to be an issue when they are trying to start programs. There was discussion between the library and library board about hiring a very part time employee.

City Attorney's Report

The City Attorney Matt Munderloh reported business as usual. He will revise the ordinance for the possible alley vacation before it is submitted for approval at next month's meeting. There have been 2 citations filed and both have court dates in October 2023.

Public Hearings

At 6:30pm Mayor Smith called to order the public hearing concerning the City of Ponca's 2023-2024 Budget. The budget was explained by Jaime Schweers and Mayor Smith. There was an invitation for anyone attending the meeting to speak on the topic. No speakers volunteered. The public hearing was closed at 6:43pm.

At 7:18 Mayor Smith opened the public hearing on behalf of Stop and Go LLC; doing business as Z Mart. Z Mart had a current liquor license under the name Superior Mart. No one attended the public hearing on Z Mart's behalf. There was an invitation for anyone attending to speak on the topic. No speakers were present. The public hearing was closed at 7:19pm.

Unfinished Business

Mayor Smith spoke about the Dixon County Courthouse. Kari Lowe is stepping down from the committee and Josh Blatchford will be taking her place. Mayor Smith also created a committee to help answer future questions for this project. They are hoping to have it up for vote in May 2024.

Mayor Smith spoke about the Community Center. At the last meeting that was held the engineer presented the drawings and cost. They formed a fundraising committee to head the project.

Discussion on possible alley vacation continued. Olander stated that there are 3 residences that flow towards the manhole that was in question. The water flow runs North and South. The manhole itself needs to be repaired. The revised ordinance will be on the October agenda.

New Business

Schweers presented an application for a liquor license for Stop and Go LLC; doing business as Z Mart. Motion made by Blatchford and a second by Mahler to approve liquor license for Stop and Go LLC; doing business as Z Mart. The following councilmembers voted "YEA" Lowe, Mahler, Rickett, Bevelhymer, Blatchford. Voting "NAY": none. Motion passed 5-0.

The library presented an applicant for the library board. The library board had approved Megan Callahan. Motion made by Rickett and a second by Bevelhymer to approve the new library board member. The following councilmembers voted "YEA": Mahler, Rickett, Bevelhymer, Blatchford, Lowe. Voting "NAY": none. Motion passed 5-0.

The volunteer fire department presented an applicant. The fire department and rural fire approved Andrea Wahls as a new member. Motion made by Mahler and a second by Blatchford to approve Andrea Wahls as a new member of Ponca Volunteer Fire and Rescue. The following councilmembers voting "YEA": Rickett, Bevelhymer, Blatchford, Lowe, Mahler. Voting "NAY": none. Motion passed 5-0.

Schweers presented Resolution 2023-10; to increase the restricted funds authority by an additional 1%. A motion was made by Lowe and a second by Rickett to approve to increase restricted funds authority by an additional 1%. The following councilmembers voted "YEA": Bevelhymer, Blatchford, Lowe, Mahler, Rickett. Voting "NAY": none. Motion passed 5-0.

Schweers presented Resolution 2023-11, Setting Property Tax Request. Motion was made by Blatchford and a second by Mahler to Set the property tax request to 0.476309 per \$100 of asses value. The following councilmembers voted "YEA": Bevelhymer, Blatchford, Lowe, Mahler, Rickett. Voting "NAY": none. Motion passed 5-0.

Schweers and Mayor Smith presented Ordinance 465; Wage Ordinance for 2023-2024 fiscal year. A motion was made by Bevelhymer and a second by Blatchford to waive the 3 (three) reading rule. The following councilmembers voted "YEA" to waive 3 (three) reading rule: Lowe, Mahler, Rickett, Bevelhymer, Blatchford. Voting "NAY": none. Motion passed 5-0. A motion to adopt Ordinance 465; wage ordinance for 2023-2024 was made by Rickett and a second by Lowe. The following councilmembers voting "YEA": Blatchford, Lowe, Mahler, Rickett, Bevelhymer. Voting "NAY": none. Motion passed 5-0.

Schweers and Olander presented Ordinance 466; Utility Ordinance for 2023-2024. A motion was made by Mahler and a second by Lowe to waive the 3 (three) reading rule. The following councilmembers voted "YEA" to waive the 3 (three) reading rule: Lowe, Mahler, Rickett, Bevelhymer, Blatchford. Voting "NAY": none. Motion passed 5-0. A motion to adopt Ordinance 466; Utility Ordinance for 2023-2024 was made by Bevelhymer and a second by Blatchford. The following councilmembers voting "YEA": Lowe, Mahler, Rickett, Bevelhymer, Blatchford. Voting "NAY": none. Motion passed 5-0.

Schweers presented Ordinance 467; Annual Appropriation Bill; Adoption of the 2023-2024 Budget. A motion was made by Lowe and a second by Rickett to waive the 3 (three) reading rule. The following councilmembers voted "YEA" to waive 3 (three) reading rule: Lowe, Mahler, Rickett, Bevelhymer, Blatchford. Voting "NAY": none. Motion passed 5-0. A motion to adopt Ordinance 467 Annual Appropriations Bill, Adoption of the 2023-2024 budget, was made by Blatchford and a second by Lowe. Councilmembers voting "YEA": Mahler, Rickett, Bevelhymer, Blatchford, Lowe. Motion passed 5-0.

Olander presented Ordinance 468, Establishing a Master Fee Schedule 2023-2024. There was discussion had on the fees presented. The council decided to take the month and look at all of the fees and revisit in October. No action taken.

Schweers presented the cost for a new ambulance to the council. The ambulance would be to replace the one that was in the accident in August 2023. Rural offered to pay half of the cost and would like the city to pay for the other half. A motion was made by Mahler and a second by Blatchford to approve the city to split

the cost 50/50 with rural for a new ambulance. The following councilmembers voting "YEA": Bevelhymmer, Blatchford, Lowe, Mahler, Rickett. Voting "NAY": none. Motion passed 5-0.

Schweers presented the balance of the bonds that the city had listed for "Ambulance". Mayor Smith had suggested to cash out the bonds labeled "Ambulance", use that towards the purchase of the ambulance that was in the accident, and replace them with bonds possibly labeled "Emergency Services" so they could be used on a broader spectrum in the future. A motion was made by Blatchford and a second by Mahler to approve the "Ambulance" bonds be cashed out and used towards the replacement ambulance. The following councilmembers voted "YEA": Bevelhymmer, Blatchford, Lowe, Mahler, Rickett. Voting "NAY": none. Motion passed 5-0.

Interim City Administrators Report

Olander gave an update on the City. He has been working on the fee schedule, looking up building requirements and covenants in Dakota View Estates. Informed council that Ben Taylor won the bids to do the repairs needed on the city buildings. He has submitted the city's SAM membership. He is also planning a workshop to be held in November for future projects.

Governing Body Comments and Correspondence

Mayor Smith asked if there were any future agenda requests for consideration or administrative action and suggested that the December 18th council meeting be moved to Tuesday December 19th. The council will consider and decide at the next council meeting. Next Ponca City Governing Body Meeting scheduled for Monday, October 30th, 2023, at 7:00pm.

Adjournment

A motion was made by Lowe and a second by Bevelhymmer to adjourn the meeting at 8:23pm. The following councilmembers voting "YEA": Bevelhymmer, Blatchford, Lowe, Mahler, Rickett. Voting "NAY": none. Motion passed 5-0.



Mayor; DJ Smith



City Clerk- Finance Director; Jaime Schweers

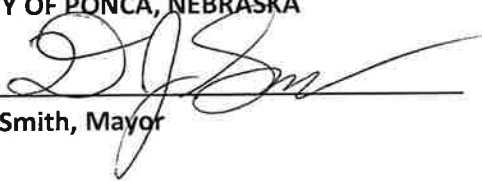
**CITY OF PONCA
RESOLUTION 2023-10
A RESOLUTION OF THE MAYOR AND
CITY COUNCIL OF THE CITY OF PONCA, NEBRASKA**

BE IT RESOLVED on this 25th day of September 2023, that the City of Ponca, Dixon County, Nebraska, by action of the city Council in regular session this date does hereby in the best interest of the City of Ponca, Nebraska, increase by and additional 1% the restricted funds authority.

NOW, THEREFORE, the Governing Body of the City of Ponca, Nebraska, by a 75% vote, resolves that the restricted funds authority is hereby increased by an additional 1%.

Passed and approved this 25th day of September 2023.

CITY OF PONCA, NEBRASKA



DJ Smith, Mayor

ATTEST:



Jaime Schweers, City Clerk-Finance Director

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2023 11

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Ponca 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 the City of Ponca resolves that:

1. The 2023-2024 property tax request be set at:

General Fund: \$ 229,789.86
Bond Fund: \$ 13,435.00

2. The total assessed value of property differs from last year's total assessed value by 15.35 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.416435 per \$100 of assessed value.

4. The City of Ponca proposes to adopt a property tax request that will cause its tax rate to be 0.476309 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Ponca will increase (or decrease) last year's budget by 12.44 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by Blatcnford, seconded by Manur to adopt Resolution # 2023 11

Voting yes were:

eric Bevernmer
Josh Blatcnford
Kari Lowe
Ran Manur
Dillon Rickett

Voting no were:

Dated this 25th day of September, 2023