

**Special Board Meeting
Monday, September 23, 2024
the Elementary Conference Room
7:30 PM Central**

1. Call to order and roll call
2. Consideration to approve the budget for the 24-25 school year.
3. Adjournment

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. **If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](#) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- Budget Form (page 1 - 6)
- Schedules A, B, and D
- Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority Hearing (if applicable)
- Property Tax Request Resolution
- Board minutes showing the School Board's approval of the budget
- Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- Printout of LC-2 and the Special Grant Fund List (if applicable)
- Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed separately with the APA. This report should detail interlocal agreements the District was involved in during the 2023-2024 year.

Checklist of items to ensure budget forms properly completed:

- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget notification
- Schedule B, shows the District is in compliance with State Statutes

Please Complete this **Basic Data Input** -It will put information consistently through

INPUT ↓

County-District #:	10-0019	
Name of School:	Shelton Public Schools	
Name of County:	Buffalo	<i>Do not include the word "County"</i>
Class:		
Current School District Taxable Value	420,959,919	<i>From County Assessor Certificate</i>
Prior School District Taxable Value	393,301,736	<i>From Prior Year Budget, Cover</i>
Prior Year TOTAL Property Tax Request	4,475,252.00	<i>From Prior Year Budget, Cover</i>
Prior Year Property Tax Request - All Other Purposes ONLY	4,127,778.00	<i>From Prior Year Budget, Cover</i>
Prior Year Levy Rate	1.378670	<i>Prior Year total levy set by County</i>
School District Real Growth Value	1,965,560.00	<i>From County Assessor Certificate</i>
School District Prior Year Total Real Property Valuation	330,113,096.00	<i>From County Assessor Certificate</i>
Hearing Held On:		
Day of month:	17	
Month:	September	
Year:	2024	
Time:	6:30	
A.M. or P.M.:	P.M.	
Location of Hearing:	Buffalo County Extension Building 1400 E 34th St Kearney NE	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	23	
Month:	September	
Year:	2024	
Time:	7:30	
A.M. or P.M.:	P.M.	
Location of Hearing:	Shelton Public School Conference Room	

2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 10-0019 Class #: _____

Shelton Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Buffalo County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 4,240,350.00	\$ 4,240,350.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 242,424.00		\$ 242,424.00
Special Building Fund	\$ -	\$ 101,010.00	\$ 101,010.00
Qualified Capital Purpose Undertaking Fund	\$ 94,949.00	\$ -	\$ 94,949.00
Total All Funds	\$ 337,373.00	\$ 4,341,360.00	\$ 4,678,733.00

Outstanding Bonded Indebtedness as of September 1, 2024 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td align="right">\$ 2,450,624.00</td> <td>Principal</td> </tr> <tr> <td align="right">\$ 145,641.00</td> <td>Interest</td> </tr> <tr> <td align="right">\$ 2,596,265.00</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 2,450,624.00	Principal	\$ 145,641.00	Interest	\$ 2,596,265.00	Total Outstanding Bonded Indebtedness	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td>Total Certified Valuation (All Counties)</td> <td align="right">\$ 420,959,919</td> </tr> </table> (Certification of Valuation(s) from County Assessor MUST be attached)	Total Certified Valuation (All Counties)	\$ 420,959,919
\$ 2,450,624.00	Principal								
\$ 145,641.00	Interest								
\$ 2,596,265.00	Total Outstanding Bonded Indebtedness								
Total Certified Valuation (All Counties)	\$ 420,959,919								
Report of Joint Public Agency & Interlocal Agreements									
Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If YES, Please submit Interlocal Agreement Report by September 30th.									

County Clerk's Use Only	
Report of Trade Names, Corporate Names & Business Names	
Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024? <input type="checkbox"/> YES <input checked="" type="checkbox"/> 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? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

APA Contact Information	Submission 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	<h2 style="margin: 0;">Budget Due by 9-30-2024</h2> <p>Submit budget to:</p> <ol style="list-style-type: none"> 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

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,199,840.00	4,211,600.00	4,197,947.00	8,409,547.00	1,008,804.00	7,400,743.00	8,409,547.00	-	8,409,547.00
Depreciation	361,340.00	361,340.00		361,340.00			361,340.00		361,340.00
Employee Benefit	23,426.00	23,426.00		23,426.00			23,426.00	-	23,426.00
Contingency	-	-		-			-		-
Activities	41,089.00	300,000.00		300,000.00			300,000.00	-	300,000.00
School Nutrition	1,699.00	280,000.00		280,000.00			280,000.00	-	280,000.00
Bond	222,434.00	222,434.00	240,000.00	462,434.00			462,434.00	-	462,434.00
Special Building	89,073.00	250,000.00	100,000.00	350,000.00			350,000.00		350,000.00
Qualified Capital Purpose Undertaking	97,929.00	97,929.00	94,000.00	191,929.00			191,929.00	-	191,929.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,036,830.00	5,746,729.00	4,631,947.00	10,378,676.00	1,008,804.00	7,400,743.00	10,378,676.00	-	10,378,676.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,197,947.00	240,000.00	100,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,403.00	2,424.00	1,010.00	949.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,240,350.00	242,424.00	101,010.00	94,949.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 464,132.00	\$ 100,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	80,000.00	29,073.00	27,000.00

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,710,259.00	3,329,972.00	3,810,121.00	7,140,093.00	813,638.00	4,126,615.00	4,940,253.00	2,199,840.00
Depreciation	376,457.00	380,957.00		380,957.00			19,617.00	361,340.00
Employee Benefit	25,426.00	25,426.00		25,426.00			2,000.00	23,426.00
Contingency	-	-		-			-	-
Activities	105,158.00	244,507.00		244,507.00			203,418.00	41,089.00
School Nutrition	26,429.00	267,630.00		267,630.00			265,931.00	1,699.00
Bond	223,114.00	245,990.00	193,959.00	439,949.00			217,515.00	222,434.00
Special Building	84,676.00	86,806.00	19,295.00	106,101.00			17,028.00	89,073.00
Qualified Capital Purpose Undertaking	101,847.00	112,249.00	75,556.00	187,805.00			89,876.00	97,929.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	2,653,366.00	4,693,537.00	4,098,931.00	8,792,468.00	813,638.00	4,126,615.00	5,755,638.00	3,036,830.00

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

MOTOR VEHICLE TAXES
\$ 137,140.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,524,274.00	3,124,804.00	3,330,478.00	6,455,282.00	689,322.00	4,055,701.00	4,745,023.00	1,710,259.00
Depreciation	222,246.00	376,457.00		376,457.00			-	376,457.00
Employee Benefit	26,568.00	26,740.00		26,740.00			1,314.00	25,426.00
Contingency	-	-		-			-	-
Activities	105,194.00	329,256.00		329,256.00			224,098.00	105,158.00
School Lunch	27,784.00	220,086.00		220,086.00			193,657.00	26,429.00
Bond	214,334.00	236,483.00	203,871.00	440,354.00			217,240.00	223,114.00
Special Building	67,842.00	74,502.00	52,342.00	126,844.00			42,168.00	84,676.00
Qualified Capital Purpose Undertaking	304,583.00	315,932.00	83,504.00	399,436.00			297,589.00	101,847.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 2,492,825.00	4,704,260.00	3,670,195.00	8,374,455.00	689,322.00	4,055,701.00	5,721,089.00	2,653,366.00

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

MOTOR VEHICLE TAXES
\$ 150,353.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Shelton Public School
ADDRESS	210 9th Street
CITY & ZIP CODE	Shelton, NE 68876
TELEPHONE	308-647-6742
WEBSITE	

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	Chris Lewis	Lisa Stewart	Shanna Gannon
TITLE /FIRM NAME	Chairperson	Clerk/Treasurer	Superintendent
TELEPHONE	308-233-1037	308-390-6536	308-647-6742
EMAIL ADDRESS	clewis@sheltonbulldogs.org	lstewart@sheltonbulldogs.org	sgannon@sheltonbulldogs.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
- Preparer

Shelton Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 4,127,778.00
(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)

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

Real Growth Percentage Increase
$$\frac{1,965,560.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{330,113,096.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \frac{0.60}{\%} \text{ (3)}$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) _____ 2.60 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ _____ 107,322.23

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 4,235,100.23
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) \$ 4,341,360.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

10-0019

Shelton Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2	roof repair due to hail damage	\$ 1,000,000.00
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ 1,000,000.00
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	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 1,000,000.00

Shelton Public Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,240,350.00	242,424.00	101,010.00	94,949.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	242,424.00		94,949.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	242,424.00	-	94,949.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,240,350.00	-	101,010.00	-
14	Assessed Valuation	420,959,919	420,959,919	420,959,919	420,959,919
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	1.007305	0.000000	0.023995	0.000000
16	Total Levy for Compliance	1.031300			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 4,240,350.00	\$ 420,959,919	1.007305
Special Building Fund	\$ 101,010.00	\$ 420,959,919	0.023995
Bond Fund	\$ 242,424.00	\$ 420,959,919	0.057588
Bond Fund	\$ -	\$ 420,959,919	0.000000
Bond Fund	\$ -	\$ 420,959,919	0.000000
QCPUF Fund	\$ 94,949.00	\$ 420,959,919	0.022555
QCPUF Fund	\$ -	\$ 420,959,919	0.000000
	\$ -	\$ 420,959,919	0.000000
	\$ -	\$ 420,959,919	0.000000
	\$ -	\$ 420,959,919	0.000000
	\$ -	\$ 420,959,919	0.000000
	\$ -	\$ 420,959,919	0.000000
	\$ -	\$ 420,959,919	0.000000
	\$ -	\$ 420,959,919	0.000000
Total	\$ 4,678,733.00		\$ 1.111443

Must agree to Cover

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

Notice is hereby given that _____ Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20__ at ___ am/pm at the _____ Room in _____, Nebraska.

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

**Enter Years Remaining
on Contract Here**

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

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 132,000.00		\$ 132,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 28,191.00		\$ 28,191.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 23,401.00		\$ 23,401.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 435.00		\$ 435.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 184,027.00	\$ -	\$ 184,027.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

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

General Fund:	\$	4,240,350.00
Bond Fund:	\$	242,424.00
Special Building Fund:	\$	101,010.00
Qualified Capital Purpose	\$	94,949.00
Undertaking Fund:		

- The total assessed value of property differs from last year’s total assessed value by 7.03 percent.
- 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 1.063106 per \$100 of assessed value.
- Shelton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.111443 per \$100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of Shelton Public Schools will increase (or decrease) last year’s budget by 19.32 percent.
- A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelton Public Schools (10-0019) in Buffalo 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 17 day of September, 2024 at 6:30 o'clock, P.M., at Buffalo County Etension Building 1400 E 34th St Kearney NE 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 4,745,023.00	\$ 4,940,253.00	\$ 8,409,547.00	\$ -	\$ 4,211,600.00	\$ 4,240,350.00
Depreciation	\$ -	\$ 19,617.00	\$ 361,340.00		\$ 361,340.00	
Employee Benefit	\$ 1,314.00	\$ 2,000.00	\$ 23,426.00	\$ -	\$ 23,426.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 224,098.00	\$ 203,418.00	\$ 300,000.00	\$ -	\$ 300,000.00	
School Nutrition	\$ 193,657.00	\$ 265,931.00	\$ 280,000.00	\$ -	\$ 280,000.00	
Bond	\$ 217,240.00	\$ 217,515.00	\$ 462,434.00	\$ -	\$ 222,434.00	\$ 242,424.00
Special Building	\$ 42,168.00	\$ 17,028.00	\$ 350,000.00		\$ 250,000.00	\$ 101,010.00
Qualified Capital Purpose Undertaking	\$ 297,589.00	\$ 89,876.00	\$ 191,929.00	\$ -	\$ 97,929.00	\$ 94,949.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,721,089.00	\$ 5,755,638.00	\$ 10,378,676.00	\$ -	\$ 5,746,729.00	\$ 4,678,733.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 337,373.00	\$ 4,341,360.00	\$ 4,678,733.00

Notice of Special Hearing To Set Final Tax Request

Shelton Public Schools (10-0019) in Buffalo 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 23 day of, September 2024 at 7:30 o'clock P.M., at Shelton Public School Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	393,301,736	420,959,919	7%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,960,004.00	4,127,778.00	1.049519	0.980563	8,409,547.00	4,240,350.00	1.007305	-4%	21%
Bond Fund(s) K - 12	411,409.00	252,525.00	0.064206	0.059988	462,434.00	242,424.00	0.057588	-10%	12%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	247,842.00		0.000000	0.000000	350,000.00	101,010.00	0.023995	#DIV/0!	41%
Qualified Capital Purpose Undertaking Fund K - 12	270,332.00	94,949.00	0.024142	0.022555	191,929.00	94,949.00	0.022555	-7%	-29%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	7,889,587.00	4,475,252.00	1.137867	1.063106	9,413,910.00	4,678,733.00	1.111443	-2%	19%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0019**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,182,346.00	2,316,739.00	3,060,413.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	453,001.00	466,612.00	601,401.00
4	Support Services - Pupils (SPED Related)	2100's	230,303.00	338,890.00	397,403.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	12,366.00	75,239.00	45,580.00
7	Support Services - Instructional	2200's	137,096.00	179,965.00	180,768.00
8					
9	Board of Education	2310	24,382.00	26,638.00	27,000.00
10	Executive Administration Services	2320	211,718.00	180,860.00	215,500.00
11	District Legal Services	2330	5,758.00	12,264.00	15,258.00
12	Office of the Principal	2410	316,860.00	332,131.00	350,500.00
13	General Administration - Business Services	2500	111,563.00	120,977.00	125,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	588,902.00	540,144.00	895,000.00
15	Vehicle Acquisition & Maintenance	2650	2,894.00		
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	153,086.00	70,387.00	150,300.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /	6,018.00	8,136.00	10,000.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	2,068.00	3,010.00	4,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	213,921.00	218,187.00	291,815.00
24					
25	Transfers to _____ Fund	8000	92,741.00	50,074.00	95,000.00
26	Interfund Loan/Repayment to _____ Fund				
27					980,974.00
28	unused budget authority				963,635.00
29					
30	Total Disbursements & Transfers (Including SPED)		4,745,023.00	4,940,253.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	689,322.00	813,638.00	1,008,804.00
32	Total Non-Special Education Disbursements & Transfers		4,055,701.00	4,126,615.00	7,400,743.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				8,409,547.00
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				8,409,547.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		588,429.00	760,259.00	1,199,840.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		935,845.00	950,000.00	1,000,000.00
41	Total Beginning Balance		1,524,274.00	1,710,259.00	2,199,840.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	11,614.00	13,995.00	10,000.00
46	Public Power District Sales Tax	1120	22,336.00		
47	Motor Vehicle Taxes	1125	150,353.00	137,140.00	100,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	5,129.00		
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	11,168.00	25,702.00	10,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	522.00	17,700.00	500.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59					
60	To balance budget				963,635.00
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	21,806.00		
66	Other County Sources	2130			
67	ESU Receipts	2210	150.00		200.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	501,350.00	410,893.00	464,132.00
72	Special Education Programs	3120	228,655.00	388,724.00	150,000.00
73	Special Education Transportation	3125	3,041.00		
74	Homestead Exemption	3130	229,326.00	28,938.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	10,218.00	7,787.00	
77	Payments for High Ability Learners	3535			
78	Other State Appropriations		44,716.00		
79			1,723.00		
80			3,988.00		
81			40,877.00		
82					
83					
84	State Apportionment	3400	44,716.00	46,903.00	42,000.00
85	Other		2,110.00		
86	State Categorical Programs	3500's		7,500.00	7,000.00
87	Other State Receipts	3990	2,110.00		
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134		273,424.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	93,685.00	44,913.00	45,000.00
91		4526-4528, 4531			
92	REAP		30,171.00	30,537.00	28,000.00
93					
94	IDEA Programs	4512-4523			
95		4416-4418	77,848.00	72,196.00	68,000.00
96					
97	Medicaid in Public Schools	4708	2,792.00	1,632.00	1,600.00
98	Medicaid Administrative Activities in Public Schools	4709	4,876.00	2,389.00	2,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102	ESSER		55,150.00	29,775.00	119,593.00
103					
104	Vocational Education (Carl Perkins)	4525	100.00		100.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200		34,339.00	
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690		45,226.00	
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		3,124,804.00	3,329,972.00	4,211,600.00
121	Personal and Real Property Taxes	1100	3,330,478.00	3,810,121.00	4,197,947.00
122	TOTAL RESOURCES AVAILABLE		6,455,282.00	7,140,093.00	8,409,547.00
123	Less: Disbursements & Transfers		4,745,023.00	4,940,253.00	
124	BALANCE FORWARD		1,710,259.00	2,199,840.00	

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	4,197,947.00
	42,403.00
	4,240,350.00

Note: To present a balanced budget, **TOTAL RESOURCES AVAILABLE** on line 122 must agree with **TOTAL REQUIREMENTS** on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	DEPRECIATION FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds			19,617.00	361,340.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	19,617.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				361,340.00
14	TOTAL REQUIREMENTS				361,340.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		222,246.00	376,457.00	361,340.00
17	Investments, 9-1				
18	Total Beginning Balance		222,246.00	376,457.00	361,340.00
19	LOCAL SOURCES				
20	Interest	1510	4,211.00	4,500.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	150,000.00		
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		376,457.00	380,957.00	361,340.00
28	Less: Disbursements & Transfers		-	19,617.00	
29	BALANCE FORWARD		376,457.00	361,340.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	EMPLOYEE BENEFIT FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		1,314.00	2,000.00	23,426.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		1,314.00	2,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				23,426.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				23,426.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		26,568.00	25,426.00	23,426.00
18	Investments, 9-1				
19	Total Beginning Balance		26,568.00	25,426.00	23,426.00
20	LOCAL SOURCES				
21	Interest	1510	172.00		
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		26,740.00	25,426.00	23,426.00
29	Less: Disbursements & Transfers		1,314.00	2,000.00	
30	BALANCE FORWARD		25,426.00	23,426.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	CONTINGENCY FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{rcl}
 \$ & 8,409,547.00 & \times .05 = \\
 \hline
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} & & \text{420,477.35} \\
 \text{[From General Fund Line 33]} & & \hline
 \end{array}$$

(Column 3, Line 9 may not exceed this amount)

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			224,098.00	203,418.00	300,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		224,098.00	203,418.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				300,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				300,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		105,194.00	105,158.00	41,089.00
18	Investments, 9-1				
19	Total Beginning Balance		105,194.00	105,158.00	41,089.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	155,039.00	139,349.00	150,000.00
23	Admissions	1710			108,911.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	69,023.00		
27					
28	TOTAL RESOURCES AVAILABLE		329,256.00	244,507.00	300,000.00
29	Less: Disbursements & Transfers		224,098.00	203,418.00	
30	BALANCE FORWARD		105,158.00	41,089.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	67,582.00	74,522.00	85,951.00
3	Employee Benefits	200's	31,944.00	15,633.00	19,459.00
4	Purchased Services	300 / 400	7,877.00		10,000.00
5	Supplies & Materials (Excluding Food)	610	1,700.00	3,301.00	10,500.00
6	Food	630	62,208.00	127,858.00	132,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739	13,438.00		17,000.00
8				10,278.00	5,090.00
9					
10					
11	Transfers to General Fund	8000-911	8,908.00	34,339.00	
12	Total Disbursements & Transfers		193,657.00	265,931.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				280,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				280,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		27,784.00	26,429.00	1,699.00
18	Investments, 9-1				
19	Total Beginning Balance		27,784.00	26,429.00	1,699.00
20	LOCAL SOURCES				
21	Interest	1510	679.00	322.00	400.00
22	Sale of Lunches/Milk	1610-1650	52,688.00	60,220.00	112,901.00
23				6,131.00	
24	STATE SOURCES				
25	State Reimbursement	3150	938.00		40,000.00
26				40,226.00	
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	104,885.00	84,228.00	125,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	23,718.00	50,074.00	
32			9,394.00		
33	TOTAL RESOURCES AVAILABLE		220,086.00	267,630.00	280,000.00
34	Less: Disbursements & Transfers		193,657.00	265,931.00	
35	BALANCE FORWARD		26,429.00	1,699.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831	155,000.00	217,515.00	190,200.00
4	Bond - Interest	832	62,240.00		50,000.00
5					
6	Transfers to General Fund	8000-911			222,234.00
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		217,240.00	217,515.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				462,434.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				462,434.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		158,024.00	148,114.00	142,434.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		56,310.00	75,000.00	80,000.00
16	Total Beginning Balance		214,334.00	223,114.00	222,434.00
17	LOCAL SOURCES				
18	Carline Tax	1115	708.00	856.00	
19	Interest	1510	2,340.00	3,048.00	
20			1,345.00		
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	2,954.00	1,770.00	
24	Pro-Rate Motor Vehicle	3180	761.00	476.00	
25					
26	Property Tax Credit		14,041.00	16,726.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		236,483.00	245,990.00	222,434.00
33	Personal and Real Property Taxes	1100	203,871.00	193,959.00	240,000.00
34	TOTAL RESOURCES AVAILABLE		440,354.00	439,949.00	462,434.00
35	Less: Disbursements & Transfers		217,240.00	217,515.00	
36	BALANCE FORWARD		223,114.00	222,434.00	

PROPERTY TAX RECAP

1. Tax From Line 33	240,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,424.00
3. Total Personal and Real Property Tax Requirement.	242,424.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2024

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

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

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

Fiscal Year	Principal	Interest	Total
2024-2025	\$ 272,558.00	\$ 29,863.00	\$ 302,421.00
2025-2026	\$ 275,158.00	\$ 26,835.00	\$ 301,993.00
2026-2027	\$ 277,683.00	\$ 24,413.00	\$ 302,096.00
2027-2028 and thereafter	\$ 1,625,225.00	\$ 64,530.00	\$ 1,689,755.00
Total All Years	\$ 2,450,624.00	\$ 145,641.00	\$ 2,596,265.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	42,168.00		250,000.00
3	Supplies	600			100,000.00
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710		1,325.00	
6	Building Acquisition & Improvement	720		15,703.00	
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		42,168.00	17,028.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				350,000.00
12	TOTAL REQUIREMENTS				350,000.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		40,000.00	60,000.00	60,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		27,842.00	24,676.00	29,073.00
17	Total Beginning Balance		67,842.00	84,676.00	89,073.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	196.00	41.00	
20	Interest	1510	1,243.00	2,031.00	
21			9.00		
22	Public Power District Sales Tax		372.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	812.00		
25	Pro-Rate Motor Vehicles	3180	165.00	58.00	
26					
27	Property Tax Credit	3131	3,863.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				160,927.00
36	Total Available Resources Before Property Taxes		74,502.00	86,806.00	250,000.00
37	Personal and Real Property Taxes	1100	52,342.00	19,295.00	100,000.00
38	TOTAL RESOURCES AVAILABLE		126,844.00	106,101.00	350,000.00
39	Less: Disbursements & Transfers		42,168.00	17,028.00	
40	BALANCE FORWARD		84,676.00	89,073.00	

PROPERTY TAX RECAP

100,000.00
1,010.00
101,010.00

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0019**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720	207,204.00		
3	Bond - Refunded	831			
4	Bond - Principal	831	85,000.00	87,353.00	87,500.00
5	Bond - Interest	832	5,385.00	2,523.00	4,430.00
6					99,999.00
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		297,589.00	89,876.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				191,929.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				191,929.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		281,291.00	76,847.00	70,929.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		23,292.00	25,000.00	27,000.00
16	Total Beginning Balance		304,583.00	101,847.00	97,929.00
17	LOCAL SOURCES				
18	Carline Tax	1115	293.00	327.00	
18	Interest	1510	3,048.00	2,932.00	
20			730.00		
21	STATE SOURCES				
22	Homestead Exemption	3130	1,221.00	666.00	
23	Pro-Rate Motor Vehicle	3180	253.00	187.00	
24					
25	Property Tax Credit	3131	5,804.00	6,290.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		315,932.00	112,249.00	97,929.00
33	Personal and Real Property Taxes	1100	83,504.00	75,556.00	94,000.00
34	TOTAL RESOURCES AVAILABLE		399,436.00	187,805.00	191,929.00
35	Less: Disbursements & Transfers		297,589.00	89,876.00	
36	BALANCE FORWARD		101,847.00	97,929.00	

PROPERTY TAX RECAP

1. Tax From Line 33	94,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	949.00
3. Total Personal and Real Property Tax Requirement.	94,949.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

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

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

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

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

General Fund:	\$	4,240,350.00
Bond Fund:	\$	242,424.00
Special Building Fund:	\$	101,010.00
Qualified Capital Purpose	\$	94,949.00
Undertaking Fund:		

- 2. The total assessed value of property differs from last year's total assessed value by 7.03 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 1.063106 per \$100 of assessed value.
- 4. Shelton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.111443 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Shelton Public Schools will increase (or decrease) last year's budget by 19.32 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024