

Budget Hearing of the Shelton Public Schools Board of Education
Tuesday, September 23, 2025
the Elementary Conference Room
7:30 AM Central

1. Call to order and roll call
2. Pledge of Allegiance
3. Request to address the Board of Education
4. Discussion regarding the proposed 2025-2026 Budget
5. Adjournment

Pledge of Allegiance

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.

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 23 day of September, 2025 at 7:30 o'clock, A.M., at Shelton Public School Conference Room 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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 5,057,829.00	\$ 5,502,000.00	\$ 7,147,000.00	\$ -	\$ 2,793,500.00	\$ 4,397,475.00
Depreciation	\$ 19,617.00	\$ 10,000.00	\$ 568,222.00		\$ 568,222.00	
Employee Benefit	\$ -	\$ -	\$ 27,187.00	\$ -	\$ 27,187.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 244,539.00	\$ 250,000.00	\$ 325,617.00	\$ -	\$ 325,617.00	
School Nutrition	\$ 209,181.00	\$ 214,000.00	\$ 311,690.00	\$ -	\$ 311,690.00	
Bond	\$ 217,516.00	\$ 225,000.00	\$ 547,498.00	\$ -	\$ 302,498.00	\$ 247,475.00
Special Building	\$ 31,266.00	\$ 35,000.00	\$ 174,331.00		\$ 105,331.00	\$ 69,697.00
Qualified Capital Purpose Undertaking	\$ 90,046.00	\$ 92,000.00	\$ 166,777.00	\$ -	\$ 86,777.00	\$ 80,808.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,869,994.00	\$ 6,328,000.00	\$ 9,268,322.00	\$ -	\$ 4,520,822.00	\$ 4,795,455.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 328,283.00	\$ 4,467,172.00	\$ 4,795,455.00

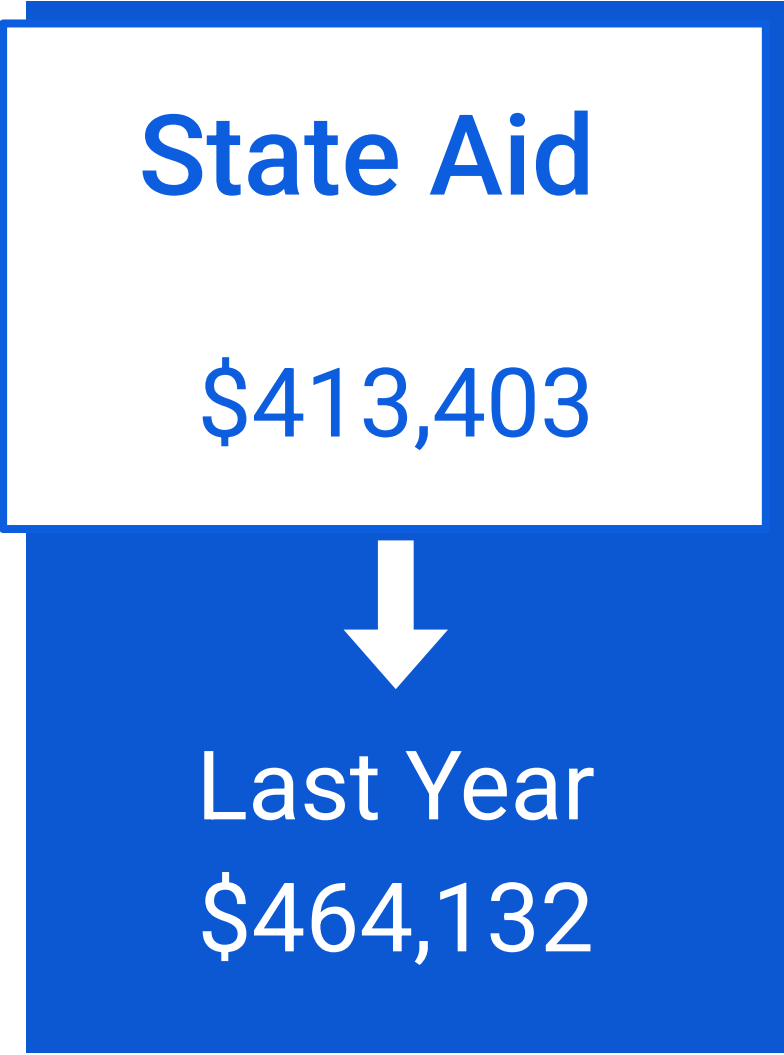
Shelton Public Schools



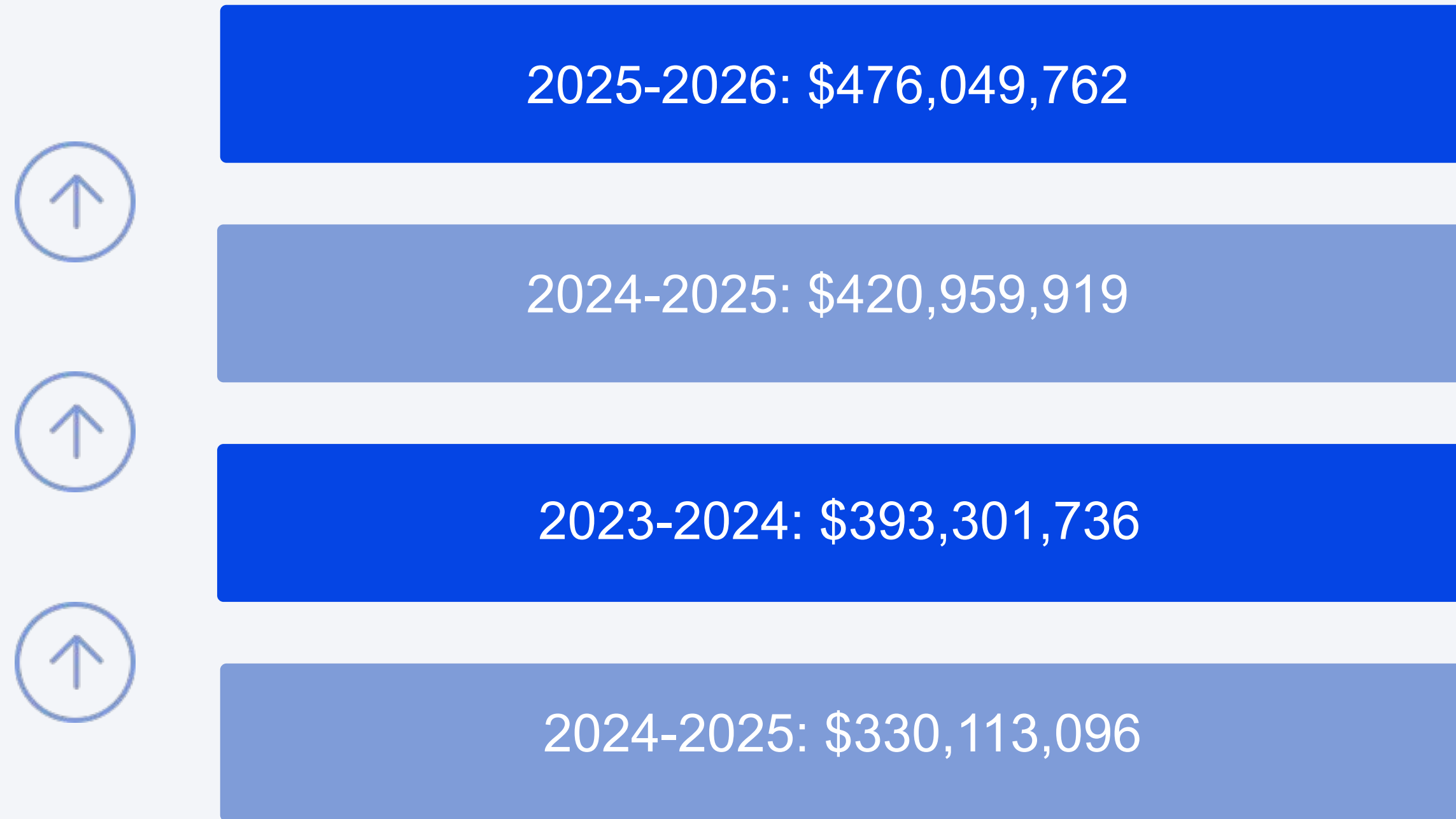
2025-2026 Budget Hearing

Be You, Be **BLUE**





Valuation History



Trends of Valuation & Levy

LEVY							
Year	Valuation	GENERAL	BOND	BUILDING	QCPUF	TOTAL	General + Building Tax Levy
2013-2014	\$244,299,604	\$0.9974	\$0.0268	\$0.0516	\$0.0000	\$1.0758	\$1.049
2014-2015	\$305,094,319	\$0.9881	\$0.0719	\$0.0428	\$0.0000	\$1.1028	\$1.031
2015-2016	\$348,332,394	\$0.9981	\$0.0902	\$0.0029	\$0.0000	\$1.0912	\$1.001
2016-2017	\$375,520,964	\$0.9999	\$0.0668	\$0.0403	\$0.0000	\$1.1070	\$1.040
2017-2018	\$377,944,094	\$0.9687	\$0.0664	\$0.0146	\$0.0200	\$1.0697	\$0.983
2018-2019	\$371,455,926	\$0.9956	\$0.0649	\$0.0148	\$0.0203	\$1.0956	\$1.010
2019-2020	\$364,958,792	\$1.0235	\$0.0265	\$0.0241	\$0.0219	\$1.0960	\$1.048
2020-2021	\$349,195,327	\$1.025446	\$0.067977	\$0.024468	\$0.0231	\$1.1410	\$1.050
2021-2022	\$340,687,043	\$1.049899	\$0.068546	\$0.000000	\$0.024465	\$1.1429	\$1.050
2022-2023	\$353,374,960	\$1.031897	\$0.0629	\$0.0174	\$0.0260	\$1.1382	\$1.049
2023-2024	\$393,301,736	\$1.049519	\$0.0642	\$0.0000	\$0.0241	\$1.1379	\$1.050
2024-2025	\$420,959,919	\$1.007305	\$0.0576	\$0.021200	\$0.02256	\$1.1086	\$1.029
2025-2026	\$476,049,762	\$0.923743	\$0.05199	\$0.014641	\$0.016975	\$1.0073	\$0.938

Tax Asking Trend

TOTAL TAX REQUEST						
Year	General Fund	Bond Fund	Building Fund	QCPUF	TOTAL	General & Building Fund Tax
2013-2014	\$2,436,644	\$65,472	\$126,059	\$0	\$2,628,175	\$2,562,703
2014-2015	\$3,014,637	\$219,363	\$130,580	\$0	\$3,364,580	\$3,145,217
2015-2016	\$3,476,706	\$314,196	\$10,102	\$0	\$3,801,003	\$3,486,807
2016-2017	\$3,754,834	\$250,848	\$151,335	\$0	\$4,157,017	\$3,906,169
2017-2018	\$3,661,144	\$250,955	\$55,180	\$75,551	\$4,042,830	\$3,716,324
2018-2019	\$3,698,215	\$241,075	\$54,975	\$75,406	\$4,069,671	\$3,753,191
2019-2020	\$3,735,353	\$96,714	\$87,955	\$79,926	\$3,999,948	\$3,823,308
2020-2021	\$3,580,810	\$237,373	\$85,441	\$80,807	\$3,984,430	\$3,666,251
2021-2022	\$3,576,870	\$233,527	\$0	\$83,349	\$3,893,746	\$3,576,870
2022-2023	\$3,646,466	\$222,223	\$61,420	\$91,920	\$4,022,029	\$3,707,886
2023-2024	\$4,127,776	\$252,523	\$0	\$94,951	\$4,475,251	\$4,127,776
2024-2025	\$4,240,350	\$242,422	\$89,244	\$94,948	\$4,666,964	\$4,329,594
2025-2026	\$4,397,475	\$247,474	\$69,697	\$80,809	\$4,826,769	\$4,498,485

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2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request				(1)	\$ 4,341,360.00
<i>(Total Personal and Real Property Tax Required for <u>All Other Purposes</u> from prior year budget - Cover Page)</i>					
Base Limitation Percentage Increase (2%)				2.00 %	(2)
Real Growth Percentage Increase					
3,804,339.00	/	420,959,919.00	=	0.90 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			
Total Allowable Growth Percentage Increase (Line 2 + Line 3)				(4)	2.90 %
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)				(5)	\$ 125,899.44
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)				(6)	\$ 4,467,259.44
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>					

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request				(7)	\$ 4,467,172.00
<i>(Total Personal and Real Property Tax Required for <u>All Other Purposes</u> from Cover Page)</i>					

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.



Questions?

Be You, Be BLUE!