

**Special Meeting of the Shelton Public Schools Board of Education**  
**Tuesday, September 23, 2025**  
**the Elementary Conference Room**  
**Immediately following the Special Hearing to Set Final Tax Request**

1. Call to order and roll call
2. Request to address the Board of Education
3. Discuss, review, and take all necessary actions to approve the Property Tax Request for 2025-2026.
4. Discuss, review, and take all necessary actions to approve the 2025-2026 Budget.
5. Adjournment

## 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 2025 at 7:45 (or immediately following the Budget Hearing) 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 setting the final tax request.

|                     | 2024-2025   | 2025-2026   | Change |
|---------------------|-------------|-------------|--------|
| Property Valuations | 420,959,919 | 476,049,762 | 13%    |

***2024-2025 Budget Information***

***2025-2026 Budget Information***

| <b>Fund</b>  | 2024-2025    | 2024-2025    | 2024     | Property Tax Rate | 2025-2026    | 2025-2026    | Proposed | Change | Change in |
|--|--------------|--------------|----------|-------------------|--------------|--------------|----------|--------|-----------|
| <b>General Fund</b>                                      | 8,409,547.00 | 4,240,350.00 | 1.007305 | 0.890737          | 7,147,000.00 | 4,397,475.00 | 0.923743 | -8%    | -15%      |
| <b>Bond Fund(s) K - 12</b>                               | 462,434.00   | 242,424.00   | 0.057588 | 0.050924          | 547,498.00   | 247,475.00   | 0.051985 | -10%   | 18%       |
| <b>Special Building Fund</b>                             | 350,000.00   | 101,010.00   | 0.023995 | 0.021218          | 174,331.00   | 69,697.00    | 0.014641 | -39%   | -50%      |
| <b>Qualified Capital Purpose Undertaking Fund K - 12</b> | 191,929.00   | 94,949.00    | 0.022555 | 0.019945          | 166,777.00   | 80,808.00    | 0.016975 | -25%   | -13%      |
| <b>Total</b>   | 9,413,910.00 | 4,678,733.00 | 1.111444 | 0.982824          | 8,035,606.00 | 4,795,455.00 | 1.007344 | -9%    | -15%      |

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 20252026**

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 2025-2026 property tax request be set at:

|                           |    |              |
|---------------------------|----|--------------|
| General Fund:             | \$ | 4,397,475.00 |
| Bond Fund:                | \$ | 247,475.00   |
| Special Building Fund:    | \$ | 69,697.00    |
| Qualified Capital Purpose | \$ | 80,808.00    |
| Undertaking Fund:         |    |              |

- 2. The total assessed value of property differs from last year's total assessed value by 13.09 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 0.982824 per \$100 of assessed value.
- 4. Shelton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.007344 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 (decrease) last year's budget by -10.7 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025

**Shelton Public Schools**

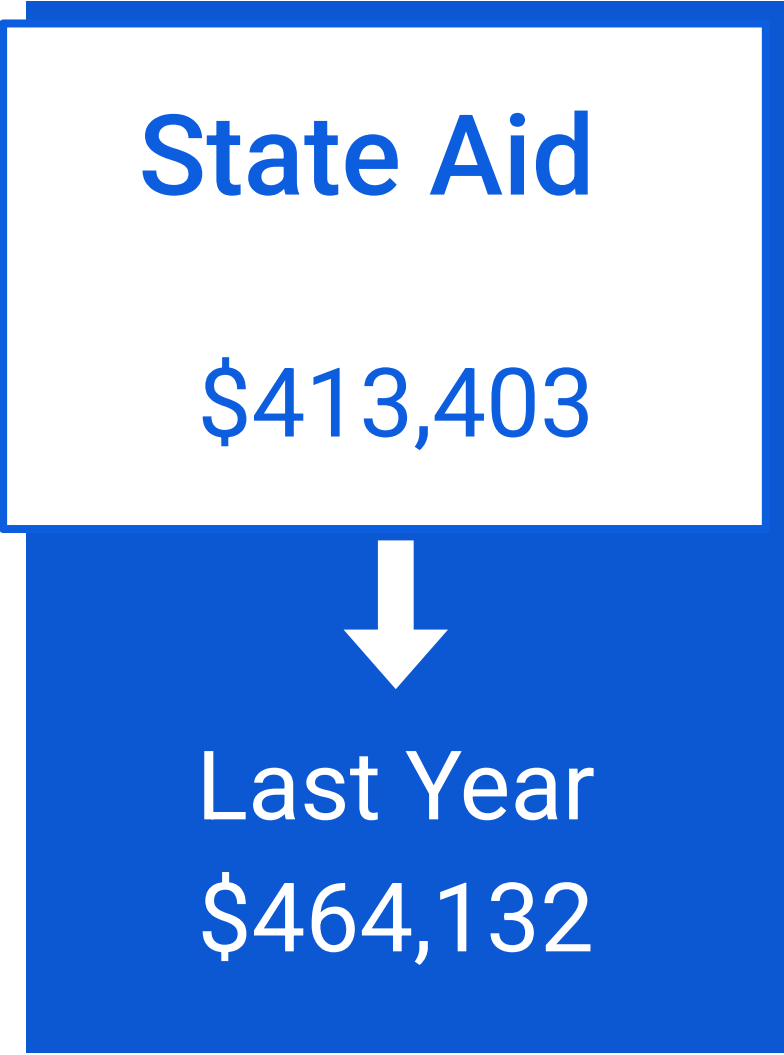
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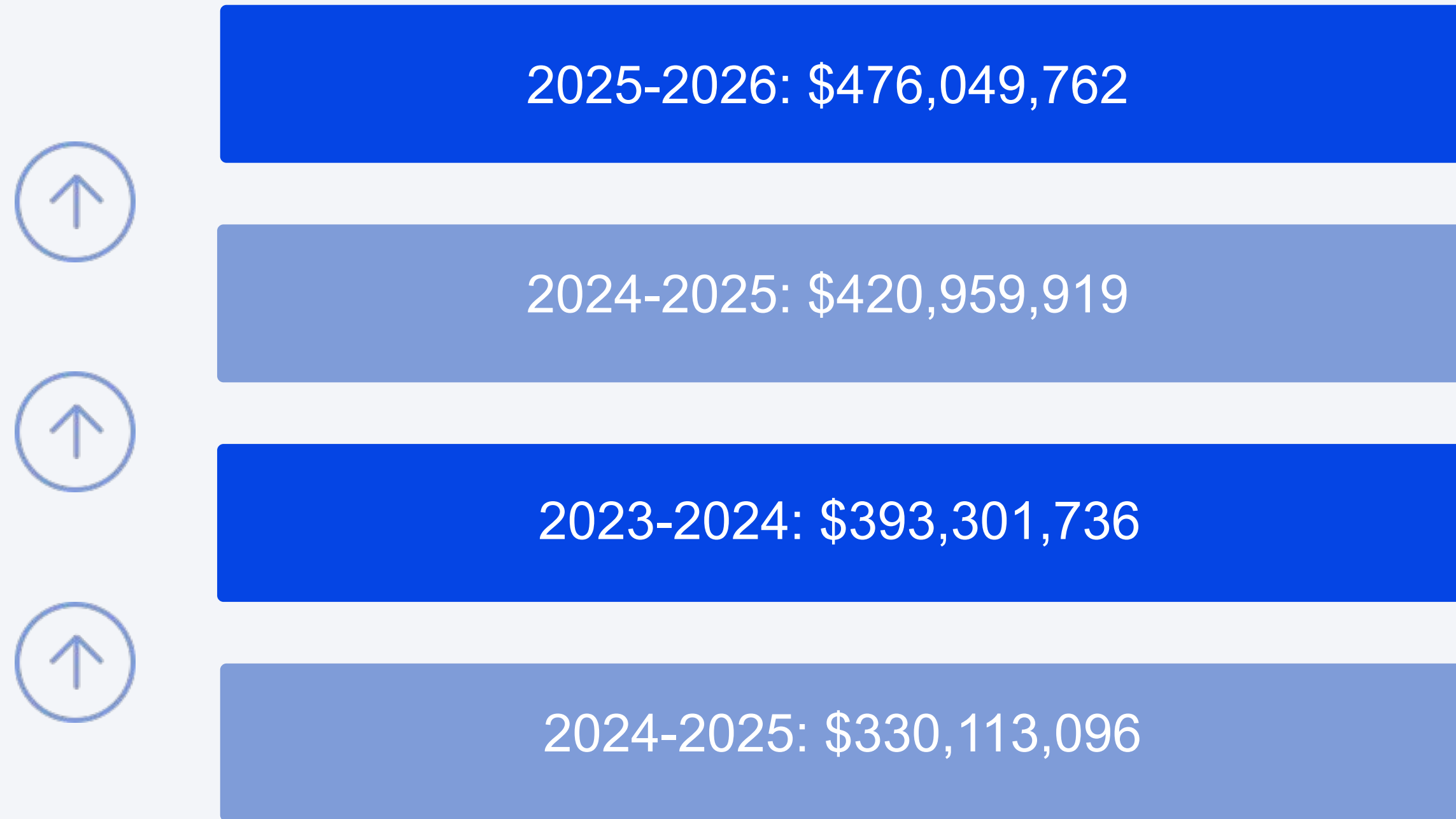
# 2025-2026 Budget Hearing

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                 |

# 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<br>(1)                 | 2024-2025<br>(2)                           | 2025-2026<br>(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                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                       | \$ -  |  |
|                                       | \$ -                             | \$ -                                       | \$ -                               | \$ -                       | \$ -  |  |
| <b>TOTALS</b>                         | <b>\$ 5,869,994.00</b>           | <b>\$ 6,328,000.00</b>                     | <b>\$ 9,268,322.00</b>             | <b>\$ -</b>                | <b>\$ 4,520,822.00</b>                              | <b>\$ 4,795,455.00</b>                               |

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

**2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

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

**ACTUAL PROPERTY TAX REQUEST**

|  |  |  |  |        |              |
|--|--|--|--|--------|--------------|
| <b>2025-2026 ACTUAL Non-Bond Property Tax Request</b>  |  |  |  | (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!*

Please Complete this **Basic Data Input** - it will put information consistently throughout Budget Form.

**INPUT** ↓

County-District #: 10-0019  
 Name of School: Shelton Public Schools  
 Name of County: Buffalo  
 Class: Do not include the word "County"  
 Current School District Taxable Value 476,049,762 From County Assessor Certification of Taxable Value  
 Prior School District Taxable Value 420,959,919 From Prior Year Budget, Cover Page  
 Prior Year TOTAL Property Tax Request 4,678,733.00 From Prior Year Budget, Cover Page (Total All Funds)  
 Prior Year Property Tax Request - All Other Purposes ONLY 4,341,360.00 From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)  
 Prior Year Levy Rate 1.11443 Prior Year total levy set by County Board  
 School District Real Growth Value 3,804,339.00 From County Assessor Certification of Taxable Value  
 School District Prior Year Total Real Property Valuation 420,959,919.00 From County Assessor Certification of Taxable Value

Hearing Held On:

Day of month: 23  
 Month: September  
 Year: 2025  
 Time: 7:30  
 A.M. or P.M.: A.M.  
 Location of Hearing: Shelton Public School Conference Room

Special Hearing to Set Final Tax Request Held On:

Day of month: 23  
 Month: September  
 Year: 2025  
 Time: 7:45 (or immediately following the Budget Hearing)  
 A.M. or P.M.: A.M.  
 Location of Hearing: Shelton Public School Conference Room



**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # 10-0019  
Shelton Public Schools

| 2025-2026 BUDGET ADOPTED              |                     |                     |                     |                     |                     |                     |                     |              |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|---------------------|
|                                       | BEGINNING           | RESOURCES BEFORE    | AND REAL            | RESOURCES           | BUDGET OF           | BUDGET OF           | BUDGET OF           | CASH RESERVE | REQUIREMENTS        |
| General                               | 1,513,787.00        | 2,793,500.00        | 4,353,500.00        | 7,147,000.00        | 1,000,000.00        | 6,147,000.00        | 7,147,000.00        | -            | 7,147,000.00        |
| Depreciation                          | 463,222.00          | 568,222.00          |                     | 568,222.00          |                     |                     | 568,222.00          |              | 568,222.00          |
| Employee Benefit                      | 26,687.00           | 27,187.00           |                     | 27,187.00           |                     |                     | 27,187.00           |              | 27,187.00           |
| Contingency                           | -                   | -                   |                     | -                   |                     |                     | -                   |              | -                   |
| Activities                            | 85,617.00           | 325,617.00          |                     | 325,617.00          |                     |                     | 325,617.00          |              | 325,617.00          |
| School Nutrition                      | 6,190.00            | 311,690.00          |                     | 311,690.00          |                     |                     | 311,690.00          |              | 311,690.00          |
| Bond                                  | 295,098.00          | 302,498.00          | 245,000.00          | 547,498.00          |                     |                     | 547,498.00          |              | 547,498.00          |
| Special Building                      | 102,631.00          | 105,331.00          | 69,000.00           | 174,331.00          |                     |                     | 174,331.00          |              | 174,331.00          |
| Qualified Capital Purpose Undertaking | 80,277.00           | 86,777.00           | 80,000.00           | 166,777.00          |                     |                     | 166,777.00          |              | 166,777.00          |
| Cooperative                           | -                   | -                   |                     | -                   |                     |                     | -                   |              | -                   |
| Student Fee                           | -                   | -                   |                     | -                   |                     |                     | -                   |              | -                   |
| <b>TOTAL ALL FUNDS</b>                | <b>2,573,509.00</b> | <b>4,520,822.00</b> | <b>4,747,500.00</b> | <b>9,268,322.00</b> | <b>1,000,000.00</b> | <b>6,147,000.00</b> | <b>9,268,322.00</b> | <b>-</b>     | <b>9,268,322.00</b> |

**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)           | 4,353,500.00 | 245,000.00                             | 69,000.00             | 80,000.00                                  |
| COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)      | 43,975.00    | 2,475.00                               | 697.00                | 808.00                                     |
| TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C) | 4,397,475.00 | 247,475.00                             | 69,697.00             | 80,808.00                                  |

| CERTIFIED STATE AID |            | MOTOR VEHICLE TAXES |            |
|---------------------|------------|---------------------|------------|
| \$                  | 413,403.00 | \$                  | 140,000.00 |

| COUNTY TREASURER'S BALANCE, 9-1-2025 |            |
|--------------------------------------|------------|
|                                      | 513,787.00 |
|                                      | 100,000.00 |
|                                      | 50,000.00  |
|                                      | 40,000.00  |

2024-2025 ACTUAL/ESTIMATED

|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | TOTAL ENDING BALANCE<br>(Col 4 - Col 7)<br>(Column 8) |
|---------------------------------------|---------------------------------------|---|--|--|---|---|--|---|
| General                               | 2,320,655.00                          | 4,515,787.00  | 2,500,000.00                                   | 7,015,787.00   | 1,200,000.00  | 4,302,000.00  | 5,502,000.00   | 1,513,787.00  |
| Depreciation                          | 368,222.00                            | 473,222.00  |  | 473,222.00   |   |   | 10,000.00  | 463,222.00  |
| Employee Benefit                      | 26,187.00                             | 26,687.00   |  | 26,687.00  |   |   | -  | 26,687.00   |
| Contingency                           | -                                     | -   |  | -  |   |   | -  | -   |
| Activities                            | 95,617.00                             | 335,617.00  |  | 335,617.00   |   |   | 250,000.00   | 85,617.00   |
| School Nutrition                      | 6,690.00                              | 220,190.00  |  | 220,190.00   |   |   | 214,000.00   | 6,190.00  |
| Bond                                  | 260,698.00                            | 320,098.00  | 200,000.00                                     | 520,098.00   |   |   | 225,000.00   | 295,098.00  |
| Special Building                      | 59,931.00                             | 87,631.00   | 50,000.00                                      | 137,631.00   |   |   | 35,000.00  | 102,631.00  |
| Qualified Capital Purpose Undertaking | 110,627.00                            | 122,277.00  | 50,000.00                                      | 172,277.00   |   |   | 92,000.00  | 80,277.00   |
| Cooperative                           | -                                     | -   |  | -  |   |   | -  | -   |
| Student Fee                           | -                                     | -   |  | -  |   |   | -  | -   |
| <b>TOTAL ALL FUNDS</b>                | <b>3,248,627.00</b>                   | <b>6,101,509.00</b>   | <b>2,800,000.00</b>                            | <b>8,901,509.00</b>  | <b>1,200,000.00</b>   | <b>4,302,000.00</b>   | <b>6,328,000.00</b>  | <b>2,573,509.00</b>                                   |

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**  
\$ 145,000.00

2023-2024 ACTUAL

|                                       | TOTAL BEGINNING BALANCE (Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2) | PERSONAL AND REAL PROPERTY TAXES (Column 3) | TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4) | TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5) | TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6) | TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7) | TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8) |
|---------------------------------------|------------------------------------|---|---|--|--|--|--|---|
| General                               | 1,710,259.00                       | 3,666,398.00  | 3,712,086.00                                | 7,378,484.00   | 769,138.00   | 4,288,691.00   | 5,057,829.00   | 2,320,655.00                                    |
| Depreciation                          | 376,457.00                         | 387,839.00  |   | 387,839.00   |  |  | 19,617.00  | 368,222.00                                      |
| Employee Benefit                      | 25,426.00                          | 26,187.00   |   | 26,187.00  |  |  | -  | 26,187.00                                       |
| Contingency                           | -                                  | -   |   | -  |  |  | -  | -   |
| Activities                            | 105,158.00                         | 340,156.00  |   | 340,156.00   |  |  | 244,539.00   | 95,617.00                                       |
| School Lunch                          | 26,429.00                          | 215,871.00  |   | 215,871.00   |  |  | 209,181.00   | 6,690.00  |
| Bond                                  | 223,114.00                         | 251,173.00  | 227,041.00                                  | 478,214.00   |  |  | 217,516.00   | 260,698.00                                      |
| Special Building                      | 84,676.00                          | 87,465.00   | 3,732.00                                    | 91,197.00  |  |  | 31,266.00  | 59,931.00                                       |
| Qualified Capital Purpose Undertaking | 101,847.00                         | 114,790.00  | 85,883.00                                   | 200,673.00   |  |  | 90,046.00  | 110,627.00                                      |
| Cooperative                           | -                                  | -   |   | -  |  |  | -  | -   |
| Student Fee                           | -                                  | -   |   | -  |  |  | -  | -   |
| <b>TOTAL ALL FUNDS</b>                | <b>\$ 2,653,366.00</b>             | <b>5,089,879.00</b>   | <b>4,028,742.00</b>                         | <b>9,118,621.00</b>                                  | <b>769,138.00</b>  | <b>4,288,691.00</b>  | <b>5,869,994.00</b>  | <b>3,248,627.00</b>                             |

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.

|                            |                   |
|----------------------------|-------------------|
| <b>MOTOR VEHICLE TAXES</b> | <b>152,706.00</b> |
| <b>\$</b>                  | <b>152,706.00</b> |

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

NAME Shelton Public Schools  
 ADDRESS 210 9th Street  
 CITY & ZIP CODE Shelton, NE 68876  
 TELEPHONE 308-647-6742  
 WEBSITE [www.sheltonbulldogs.org](http://www.sheltonbulldogs.org)

|                   |                                     |   |                                   |
|-------------------|-------------------------------------|---|-----------------------------------|
|                   | <u>BOARD CHAIRPERSON</u>            | <u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u> |                                   |
| NAME              | <u>Kay Johnson</u>                  | <u>Emmy Power</u>                           | <u>Rodney Engel</u>               |
| TITLE / FIRM NAME | <u>Chairperson</u>                  | <u>Sec/Treasurer</u>                        | <u>Superintendent</u>             |
| TELEPHONE         | <u>612-599-2078</u>                 | <u>308-440-6320</u>                         | <u>308-647-6742</u>               |
| EMAIL ADDRESS     | <u>kjohnson@sheltonbulldogs.org</u> | <u>epower@sheltonbulldogs.org</u>           | <u>rengel@sheltonbulldogs.org</u> |

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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page) (1) \$ 4,341,360.00

Base Limitation Percentage Increase (2%) \_\_\_\_\_ % (2)

Real Growth Percentage Increase  $\frac{3,804,339.00}{420,959,919.00} / \frac{420,959,919.00}{420,959,919.00} =$  \_\_\_\_\_ % (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)

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) (Without needing to attend Joint Public Hearing, or be included on postcard notification) (6) \$ 4,467,259.44

ACTUAL PROPERTY TAX REQUEST

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

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.



# 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                        | 2024-2025       | 2024-2025                                  | 2025-2026 | 2025-2026                          |                 |                            |   |  |
| 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 |                            |   |  |

|               |                   |                 |
|---------------|-------------------|-----------------|
| Bond Purposes | Non-Bond Purposes | Total           |
| \$ 328,283.00 | \$ 4,467,172.00   | \$ 4,795,455.00 |

Breakdown of Property Tax

## 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 2025 at 7:45 (or immediately following the Budget Hearing) 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 setting the final tax request.

| Property Valuations | 2024-2025   | 2025-2026   | Change |
|---------------------|-------------|-------------|--------|
|                     | 420,959,919 | 476,049,762 | 13%    |

| Fund   | <i><b>2024-2025 Budget Information</b></i> |              |          | <i><b>2025-2026 Budget Information</b></i> |              |              | Proposed | Change | Change in |
|--|--|--------------|----------|--|--------------|--------------|----------|--------|-----------|
|  | 2024-2025                                  | 2024-2025    | 2024     | 2025-2026                                  | 2025-2026    | 2025-2026    |          |        |           |
| <b>General Fund</b>                                      | 8,409,547.00                               | 4,240,350.00 | 1.007305 | 0.890737                                   | 7,147,000.00 | 4,397,475.00 | 0.923743 | -8%    | -15%      |
| <b>Bond Fund(s) K - 12</b>                               | 462,434.00                                 | 242,424.00   | 0.057588 | 0.050924                                   | 547,498.00   | 247,475.00   | 0.051985 | -10%   | 18%       |
| <b>Special Building Fund</b>                             | 350,000.00                                 | 101,010.00   | 0.023995 | 0.021218                                   | 174,331.00   | 69,697.00    | 0.014641 | -39%   | -50%      |
| <b>Qualified Capital Purpose Undertaking Fund K - 12</b> | 191,929.00                                 | 94,949.00    | 0.022555 | 0.019945                                   | 166,777.00   | 80,808.00    | 0.016975 | -25%   | -13%      |
| <b>Total</b>   | 9,413,910.00                               | 4,678,733.00 | 1.111444 | 0.982824                                   | 8,035,606.00 | 4,795,455.00 | 1.007344 | -9%    | -15%      |

Superintendent Pay Transparency Notice—Proposed Contract Rodney Engel

Notice is hereby given that Shelton Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 1, 2025 at 8:42 am at the Shelton Public Schools Conference Room in Shelton, Nebraska.

1

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

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

|   | 2025/26 Base Pay, Additional Compensation & Benefits | Future Base Pay, Additional Compensation & Benefits per Contract | TOTAL CONTRACT COST |
|---|--|--|---------------------|
| <b>Base Pay for the Total FTE</b>   | \$ 138,000.00  |  | \$ 138,000.00       |
| <b>Compensation for activities outside of the regular salary:</b>   |  |  |                     |
| • Extended contracts / Activities outside of regular salary   |  |  | \$ -                |
| • Bonus/Incentive/Performance Pay   |  |  | \$ -                |
| • Stipends  |  |  | \$ -                |
| • All other costs not mentioned above   | \$ 5,000.00  |  | \$ 5,000.00         |
| <b>Benefits and Payroll Costs Paid by district:</b>   |  |  |                     |
| • Insurances (Health, Dental, Life, Long Term Disability)   | \$ 19,529.16   |  | \$ 19,529.16        |
| • Cafeteria Plan Stipend  |  |  | \$ -                |
| • Cash in lieu of insurance   |  |  | \$ -                |
| • Employee's share of retirement, deferred compensation, FICA and Medicare <b>if paid by the district</b> |  |  | \$ -                |
| • District's share of retirement, FICA and Medicare   | \$ 21,707.40   |  | \$ 21,707.40        |
| • IRS value of housing allowance  |  |  | \$ -                |
| • IRS value of vehicle allowance  |  |  | \$ -                |
| • Additional leave days   |  |  | \$ -                |
| • Annuities   |  |  | \$ -                |
| • Service credit purchase   |  |  | \$ -                |
| • Association / Membership dues   | \$ 676.00  |  | \$ 676.00           |
| • Cell Phone/Internet reimbursement   |  |  | \$ -                |
| • Relocation reimbursement  |  |  | \$ -                |
| • Travel allowance/reimbursement  |  |  | \$ -                |
| • Mileage Allowance   |  |  | \$ -                |
| • Educational tuition assistance  |  |  | \$ -                |
| • All other benefit costs not mentioned above   |  |  | \$ -                |
| <b>Totals:</b>  | \$ 184,912.56  | \$ -   | \$ 184,912.56       |