**Special Meeting of the Shelton Public Schools Board of Education**
**Friday, September 18, 2026**
**the Elementary Conference Room**
**7:15 AM Central**

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 2026-2027.
4. Discuss, review, and take all necessary actions to approve the 2026-2027 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 14th day of, September 2026 at 7:15 o'clock P.M., at Shelton Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2025-2026 | 2026-2027 | Change |
|---|---|---|---|
| Property Valuations | 476,049,762 | 512,975,833 | 8% |

| | ***2025-2026 Budget Information*** | | | | ***2026-2027 Budget Information*** | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund** | 2025-2026 Operating Budget | 2025-2026 Property Tax Request | 2025 Tax Rate | Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation) | 2026-2027 Operating Budget | 2026-2027 Proposed Property Tax Request | Proposed 2026 Tax Rate | Change in Tax Rate | Change in Operating Budget |
| **General Fund** | 7,147,000.00 | 4,397,475.00 | 0.923743 | 0.857248 | 7,490,675.00 | 4,580,185.00 | 0.892866 | -3% | 5% |
| **Bond Fund(s) K - 12** | 547,498.00 | 247,475.00 | 0.051985 | 0.048243 | 587,970.00 | 247,475.00 | 0.048243 | -7% | 7% |
| **Special Building Fund** | 174,331.00 | 69,697.00 | 0.014641 | 0.013587 | 648,101.00 | 454,545.00 | 0.088609 | 505% | 272% |
| **Qualified Capital Purpose Undertaking Fund K - 12** | 166,777.00 | 80,808.00 | 0.016975 | 0.015753 | 217,407.00 | 95,960.00 | 0.018707 | 10% | 30% |
| **Total** | 8,035,606.00 | 4,795,455.00 | 1.007343 | 0.934831 | 8,944,153.00 | 5,378,165.00 | 1.048425 | 4% | 11% |

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 20262027**

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 2026-2027 property tax request be set at:

| | | |
|---|---|---|
| General Fund: | $ | 4,580,185.00 |
| Bond Fund: | $ | 247,475.00 |
| Special Building Fund: | $ | 454,545.00 |
| Qualified Capital Purpose Undertaking Fund: | $ | 95,960.00 |

2. The total assessed value of property differs from last year's total assessed value by 7.76 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 0.934831 per $100 of assessed value.
4. Shelton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.048425 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 11.78 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by _______________, seconded by ________________ to adopt Resolution #_____________.

| Voting yes were: | Voting no were: |
|---|---|
| ______________________________ | ______________________________ |
| ______________________________ | ______________________________ |
| ______________________________ | ______________________________ |
| ______________________________ | ______________________________ |
| ______________________________ | ______________________________ |
| ______________________________ | ______________________________ |
| ______________________________ | ______________________________ |

Dated this ______ day of ___________, 2026

Shelton Public Schools

# 2026-2027 Budget Hearing

Be You, Be BLUE

**Taxable Valuation**

$512,975,833

Last Year
$476,049,762

**State Aid**

$498,940

Last Year
$413,403

# Valuation History

2026-2027: $512,975,833

2025-2026: $476,049,762

2024-2025: $420,959,919

2023-2024: $393,301,736

# 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 |
| Effective | $420,959,919 | $0.670617 | $0.0576 | $0.021200 | $0.02256 | $0.7720 | $0.692 |
| Effective | $476,049,762 | $0.721593 | $0.05199 | $0.014641 | $0.016975 | $0.8052 | $0.736 |
| 2026-2027 | $512,975,833 | $0.892866 | $0.0482 | $0.0886 | $0.0187 | $1.0484 | $0.981 |

# 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 | $4,397,476 | $247,474 | $69,698 | $80,809 | $4,795,459 | $4,467,175 |
| Effective | $2,823,029 | $242,422 | $89,244 | $94,948 | $3,249,642 | $2,912,273 |
| Effective | $3,435,140 | $247,474 | $69,698 | $80,809 | $3,833,122 | $3,504,839 |
| 2026-2027 | $4,580,187 | $247,475 | $454,543 | $95,962 | $5,378,167 | $5,034,730 |

# 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 14th day of September, 2026 at 7:00 o'clock, P.M., at Shelton Public Schools 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 2024-2025 (1) | Actual/Estimated Disbursements & Transfers 2025-2026 (2) | Budgeted Disbursements & Transfers 2026-2027 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---|---|---|---|---|---|---|
| General | $ 5,638,976.00 | $ 6,018,000.00 | $ 7,490,675.00 | | $ 2,956,292.00 | $ 4,580,185.00 |
| Depreciation | $ 54,948.00 | $ 10,000.00 | $ 689,535.00 | | $ 689,535.00 | |
| Employee Benefit | $ - | $ - | $ 27,946.00 | | $ 27,946.00 | |
| Contingency | $ - | $ - | $ - | | $ - | |
| Activities | $ 255,000.00 | $ 250,000.00 | $ 350,493.00 | | $ 350,493.00 | |
| School Nutrition | $ 227,366.00 | $ 233,000.00 | $ 348,356.00 | | $ 348,356.00 | |
| Bond | $ 212,715.00 | $ 225,000.00 | $ 587,970.00 | | $ 342,970.00 | $ 247,475.00 |
| Special Building | $ 32,211.00 | $ 30,000.00 | $ 648,101.00 | | $ 198,101.00 | $ 454,545.00 |
| Qualified Capital Purpose Undertaking | $ 89,705.00 | $ 90,000.00 | $ 217,407.00 | | $ 122,407.00 | $ 95,960.00 |
| Cooperative | $ - | $ - | $ - | | $ - | |
| Student Fee | $ - | $ - | $ - | | $ - | |
| | | | | | | |
| TOTALS | $ 6,510,921.00 | $ 6,856,000.00 | $ 10,360,483.00 | $ - | $ 5,036,100.00 | $ 5,378,165.00 |

| | Bond Purposes | Non-Bond Purposes | Total |
|---|---|---|---|
| Breakdown of Property Tax | $ 343,435.00 | $ 5,034,730.00 | $ 5,378,165.00 |

Shelton Public Schools

## 2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

### CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Non-Bond Property Tax Request** (1) $ 4,467,172.00

*(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**

| | | | | |
|---|---|---|---|---|
| 5,710,128.00 | / | 476,049,762.00 | = | 1.20 % (3) |
| 2026 Real Growth Value per Assessor | | Prior Year Total Property Valuation per Assessor | | |

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 3.20 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) $ 142,949.50

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) **$ 4,610,121.50**

**(Without needing to attend Joint Public Hearing, or be included on postcard notification)**

### ACTUAL PROPERTY TAX REQUEST

**2026-2027 ACTUAL Non-Bond Property Tax Request** (7) $ 5,034,730.00

*(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.**

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 | *Do not include the word "County"* |
| Class: | | |
| Current School District Taxable Value | 512,975,833 | *From County Assessor Certification of Taxable Value* |
| Prior School District Taxable Value | 476,049,762 | *From Prior Year Budget, Cover Page* |
| Prior Year TOTAL Property Tax Request | 4,795,455.00 | *From Prior Year Budget, Cover Page (Total All Funds)* |
| Prior Year Property Tax Request - All Other Purposes ONLY | 4,467,172.00 | *From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)* |
| Prior Year Levy Rate | 1.007344 | *Prior Year total levy set by County Board* |
| School District Real Growth Value | 5,710,128.00 | *From County Assessor Certification of Taxable Value* |
| Hearing Held On: | | |
| Day of month: | 14th | |
| Month: | September | |
| Year: | 2026 | |
| Time: | 7:00 | |
| A.M. or P.M.: | P.M. | |
| Location of Hearing: | Shelton Public Schools Conference Room | |
| Special Hearing to Set Final Tax Request Held On: | | |
| Day of month: | 14th | |
| Month: | September | |
| Year: | 2026 | |
| Time: | 7:15 | |
| A.M. or P.M.: | P.M. | |
| Location of Hearing: | Shelton Public Schools Conference Room | |

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

## REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

| **Shelton Public Schools** | **Buffalo** |
|---|---|
| SUBDIVISION NAME | COUNTY |

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) |
|---|---|---|
| ESU 10 | 2026-2027 | Title IIA |
| ESU 5 | 2026-2027 | ASL Level 1 |
| | | |
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**2026-2027**
**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, 2026 through AUGUST 31, 2027**

**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 | $ - | $ 4,580,185.00 | $ 4,580,185.00 |
| Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]* | $ 247,475.00 | | $ 247,475.00 |
| Special Building Fund | $ - | $ 454,545.00 | $ 454,545.00 |
| Qualified Capital Purpose Undertaking Fund | $ 95,960.00 | $ - | $ 95,960.00 |
| **Total All Funds** | $ 343,435.00 | $ 5,034,730.00 | $ 5,378,165.00 |

Outstanding Bonded Indebtedness as of September 1, 2026
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

| | |
|---|---|
| $ 2,268,735.00 | Principal |
| $ 110,577.50 | Interest |
| $ 2,379,312.50 | **Total Outstanding Bonded Indebtedness** |

**Total Certified Valuation (All Counties)** $ 512,975,833

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?

[X] YES [ ] NO

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

**Report of Trade Names, Corporate Names & Business Names**

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2025 through June 30, 2026?

[ ] YES [X] 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 2025-2026 school fiscal year?

[ ] YES [X] NO

County Clerk's Use Only

**APA Contact Information**

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

**Telephone:** (402) 471-2111 **FAX:** (402) 471-3301

**Website:** auditors.nebraska.gov

**Questions - E-Mail: Jeff.Schreier@nebraska.gov**

**Submission Information**

# Budget Due by 9-30-2026

**Submit budget to:**

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

## 2025-2026 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 | 2,667,904.00 | 5,476,407.00 | 2,500,000.00 | 7,976,407.00 | 895,000.00 | 5,123,000.00 | 6,018,000.00 | 1,958,407.00 |
| Depreciation | 699,535.00 | 699,535.00 | | 699,535.00 | | | 10,000.00 | 689,535.00 |
| Employee Benefit | 27,446.00 | 27,446.00 | | 27,446.00 | | | - | 27,446.00 |
| Contingency | - | - | | - | | | - | - |
| Activities | 105,493.00 | 345,493.00 | | 345,493.00 | | | 250,000.00 | 95,493.00 |
| School Nutrition | 7,856.00 | 240,856.00 | | 240,856.00 | | | 233,000.00 | 7,856.00 |
| Bond | 293,670.00 | 359,570.00 | 200,000.00 | 559,570.00 | | | 225,000.00 | 334,570.00 |
| Special Building | 125,301.00 | 164,701.00 | 60,000.00 | 224,701.00 | | | 30,000.00 | 194,701.00 |
| Qualified Capital Purpose Undertaking | 121,407.00 | 127,407.00 | 80,000.00 | 207,407.00 | | | 90,000.00 | 117,407.00 |
| Cooperative | - | - | | - | | | - | - |
| Student Fee | - | - | | - | | | - | - |
| | | | | - | | | | - |
| **TOTAL ALL FUNDS** | 4,048,612.00 | 7,441,415.00 | 2,840,000.00 | 10,281,415.00 | 895,000.00 | 5,123,000.00 | 6,856,000.00 | 3,425,415.00 |

## 2026-2027 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 | 1,958,407.00 | 2,956,292.00 | 4,534,383.00 | 7,490,675.00 | 1,100,000.00 | 6,390,675.00 | 7,490,675.00 | | 7,490,675.00 |
| Depreciation | 689,535.00 | 689,535.00 | | 689,535.00 | | | 689,535.00 | | 689,535.00 |
| Employee Benefit | 27,446.00 | 27,946.00 | | 27,946.00 | | | 27,946.00 | | 27,946.00 |
| Contingency | - | - | | - | | | - | | - |
| Activities | 95,493.00 | 350,493.00 | | 350,493.00 | | | 350,493.00 | | 350,493.00 |
| School Nutrition | 7,856.00 | 348,356.00 | | 348,356.00 | | | 348,356.00 | | 348,356.00 |
| Bond | 334,570.00 | 342,970.00 | 245,000.00 | 587,970.00 | | | 587,970.00 | | 587,970.00 |
| Special Building | 194,701.00 | 198,101.00 | 450,000.00 | 648,101.00 | | | 648,101.00 | | 648,101.00 |
| Qualified Capital Purpose Undertaking | 117,407.00 | 122,407.00 | 95,000.00 | 217,407.00 | | | 217,407.00 | | 217,407.00 |
| Cooperative | - | - | | - | | | - | | - |
| Student Fee | - | - | | - | | | - | | - |
| | | | | - | | | | | - |
| TOTAL ALL FUNDS | 3,425,415.00 | 5,036,100.00 | 5,324,383.00 | 10,360,483.00 | 1,100,000.00 | 6,390,675.00 | 10,360,483.00 | - | 10,360,483.00 |

| 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) | 4,534,383.00 | 245,000.00 | 450,000.00 | 95,000.00 |
| COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B) | 45,802.00 | 2,475.00 | 4,545.00 | 960.00 |
| TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C) | 4,580,185.00 | 247,475.00 | 454,545.00 | 95,960.00 |

| CERTIFIED STATE AID | MOTOR VEHICLE TAXES |
|---|---|
| $ 498,940.00 | $ 160,000.00 |

| COUNTY TREASURER'S BALANCE, 9-1-2026 | | | |
|---|---|---|---|
| 158,407.00 | 50,370.00 | 4,701.00 | 2,407.00 |

| 2024-2025 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 | 2,320,655.00 | 5,483,851.00 | 2,823,029.00 | 8,306,880.00 | 749,785.00 | 4,889,191.00 | 5,638,976.00 | 2,667,904.00 |
| Depreciation | 368,222.00 | 754,483.00 | | 754,483.00 | | | 54,948.00 | 699,535.00 |
| Employee Benefit | 26,187.00 | 27,446.00 | | 27,446.00 | | | - | 27,446.00 |
| Contingency | - | - | | - | | | - | - |
| Activities | 95,617.00 | 360,493.00 | | 360,493.00 | | | 255,000.00 | 105,493.00 |
| School Lunch | 6,690.00 | 235,222.00 | | 235,222.00 | | | 227,366.00 | 7,856.00 |
| Bond | 260,698.00 | 290,490.00 | 215,895.00 | 506,385.00 | | | 212,715.00 | 293,670.00 |
| Special Building | 59,931.00 | 96,549.00 | 60,963.00 | 157,512.00 | | | 32,211.00 | 125,301.00 |
| Qualified Capital Purpose Undertaking | 110,627.00 | 147,741.00 | 63,371.00 | 211,112.00 | | | 89,705.00 | 121,407.00 |
| Cooperative | - | - | | - | | | - | - |
| Student Fee | - | - | | - | | | - | - |
| | | | | - | | | | - |
| TOTAL ALL FUNDS | $ 3,248,627.00 | 7,396,275.00 | 3,163,258.00 | 10,559,533.00 | 749,785.00 | 4,889,191.00 | 6,510,921.00 | 4,048,612.00 |

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 |
|---|
| $ 166,982.00 |

# 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** |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|---|---|---|---|
| NAME | Kay Johnson | Levi Rogers | Rodney Engel |
| TITLE /FIRM NAME | Chairperson | Sec/Treasurer | Superintendent |
| TELEPHONE | 6125992078 | 308-233-7161 | 308-647-6742 |
| EMAIL ADDRESS | kjohnson@sheltonbulldogs.org | lrogers@sheltonbulldogs.org | rengel@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
- [X] Preparer

Shelton Public Schools

# 2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

## CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Non-Bond Property Tax Request** (1) $ 4,467,172.00
*(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**

| 2026 Real Growth Value per Assessor | | Prior Year Total Property Valuation per Assessor | | | |
|---|---|---|---|---|---|
| 5,710,128.00 | / | 476,049,762.00 | = | 1.20 % | (3) |

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 3.20 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) $ 142,949.50

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) **$ 4,610,121.50**
**(Without needing to attend Joint Public Hearing, or be included on postcard notification)**

## ACTUAL PROPERTY TAX REQUEST

**2026-2027 ACTUAL Non-Bond Property Tax Request** (7) $ 5,034,730.00
*(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.**

# SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 10-0019

Shelton Public Schools

| Line No. | | 2026-2027 Amount Budgeted To Spend |
|---|---|---|
| 1 | Repairs to Infrastructure Damaged by a Natural Disaster: (List repair) | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | **Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8) | $ - |
| 10 | **Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance) | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | **Total Judgments** (Lines 11 through 16) | $ - |
| 18 | **Distance Education Courses** | |
| 19 | **Amounts eligible as exclusion for Voluntary Termination Agreements** | |
| 20 | **Retirement Contribution Increase** | |
| 21 | **Native American Impact Aid** | |
| 22 | **Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21) | $ - |

**DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE**

# Shelton Public Schools
## Schedule B - 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 | 4,580,185.00 | 247,475.00 | 454,545.00 | 95,960.00 |
| 2 | **Exclusions:** | | | | |
| 3 | Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.) | - | 247,475.00 | | 95,960.00 |
| 4 | Judgments not paid by liability insurance | - | | | |
| 5 | | | | | |
| 6 | Voluntary termination agreements with certificated Teachers 9/1/17 and after | - | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | **Total Exclusions (Line 3 + Line 11)** | - | 247,475.00 | - | 95,960.00 |
| 13 | Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12) | 4,580,185.00 | - | 454,545.00 | - |
| 14 | Assessed Valuation | 512,975,833 | 512,975,833 | 512,975,833 | 512,975,833 |
| 15 | Levy Subject to Limitation ((Line 13 / Line 14) x 100) | 0.892866 | 0.000000 | 0.088609 | 0.000000 |
| 16 | Total Levy for Compliance | 0.981475 | | | |

y

ı column if a particular

| Expected Levy |
|---|
| 0.892866 |
| 0.088609 |
| 0.048243 |
| 0.000000 |
| 0.000000 |
| 0.018707 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| 0.000000 |
| **$ 1.048425** |

**al levies pursuant to**
**ɔ be used for official**

## Schedule C - Levies Expected to be Set by Count

*NOTE: The Schedule portion below is to assist with the Levy setting process. Be sure to update valuatior fund(s) has a different valuation from the standard district-wide valuation noted on the cover page*

| Fund | Property Taxes | Valuation |
|---|---|---|
| General Fund | $ 4,580,185.00 | $ 512,975,833 |
| Special Building Fund | $ 454,545.00 | $ 512,975,833 |
| Bond Fund | $ 247,475.00 | $ 512,975,833 |
| Bond Fund | $ - | $ 512,975,833 |
| Bond Fund | $ - | $ 512,975,833 |
| QCPUF Fund | $ 95,960.00 | $ 512,975,833 |
| QCPUF Fund | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| | | $ 512,975,833 |
| **Total** | **$ 5,378,165.00** | |
| | **Must agree to Cover** | |

**** County must independently verify levy calculations before County Board approves fin Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not t levy setting purposes.**

**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 April 13, 2026 at 7:30 PM pm at Shelton Public Schools in the Elementary Conference Room in Shelton, Nebraska.

**After the 2026/27 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)** 1

**The estimated costs to the district for the 2026/27 year and future years are listed below:**

| | 2026/27 Base Pay, Additional Compensation & Benefits | Future Base Pay, Additional Compensation & Benefits per Contract | TOTAL CONTRACT COST |
|---|---|---|---|
| **Base Pay for the Total FTE** | $ 140,600.00 | | **$ 140,600.00** |
| **Compensation for activities outside of the regular salary:** | | | |
| • *Extended contracts / Activities outside of regular salary* | $ 5,096.00 | | $ 5,096.00 |
| • *Bonus/Incentive/Performance Pay* | | | $ - |
| • *Stipends* | | | $ - |
| • *All other costs not mentioned above* | $ 5,000.00 | | **$ 5,000.00** |
| **Benefits and Payroll Costs Paid by district:** | | | |
| • *Insurances (Health, Dental, Life, Long Term Disability)* | $ 23,773.08 | | $ 23,773.08 |
| • *Cafeteria Plan Stipend* | | | $ - |
| • *Cash in lieu of insurance* | | | $ - |
| • *Employee's share of retirement, deferred compensation, FICA and Medicare **if paid by the district*** | | | $ - |
| • *District's share of retirement, FICA and Medicare* | $ 22,917.98 | | $ 22,917.98 |
| • *IRS value of housing allowance* | | | $ - |
| • *IRS value of vehicle allowance* | | | $ - |
| • *Additional leave days* | | | $ - |
| • *Annuities* | | | $ - |
| • *Service credit purchase* | | | $ - |
| • *Association / Membership dues* | $ 1,000.00 | | $ 1,000.00 |
| • *Cell Phone/Internet reimbursement* | | | $ - |
| • *Relocation reimbursement* | | | $ - |
| • *Travel allowance/reimbursement* | | | $ - |
| • *Mileage Allowance* | $ 2,500.00 | | $ 2,500.00 |
| • *Educational tuition assistance* | | | $ - |
| • *All other benefit costs not mentioned above* | | | $ - |
| Totals: | **$ 200,887.06** | **$ -** | **$ 200,887.06** |

Schedule D

# 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 14th day of September, 2026 at 7:00 o'clock, P.M., at Shelton Public Schools 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 | Total Available Resources Before Property Taxes | Total Personal and Real Property Tax Requirement |
|---|---|---|---|---|---|---|
| | 2024-2025 (1) | 2025-2026 (2) | 2026-2027 (3) | (4) | (5) | (7) |
| General | $ 5,638,976.00 | $ 6,018,000.00 | $ 7,490,675.00 | | $ 2,956,292.00 | $ 4,580,185.00 |
| Depreciation | $ 54,948.00 | $ 10,000.00 | $ 689,535.00 | | $ 689,535.00 | |
| Employee Benefit | $ - | $ - | $ 27,946.00 | | $ 27,946.00 | |
| Contingency | $ - | $ - | $ - | | $ - | |
| Activities | $ 255,000.00 | $ 250,000.00 | $ 350,493.00 | | $ 350,493.00 | |
| School Nutrition | $ 227,366.00 | $ 233,000.00 | $ 348,356.00 | | $ 348,356.00 | |
| Bond | $ 212,715.00 | $ 225,000.00 | $ 587,970.00 | | $ 342,970.00 | $ 247,475.00 |
| Special Building | $ 32,211.00 | $ 30,000.00 | $ 648,101.00 | | $ 198,101.00 | $ 454,545.00 |
| Qualified Capital Purpose Undertaking | $ 89,705.00 | $ 90,000.00 | $ 217,407.00 | | $ 122,407.00 | $ 95,960.00 |
| Cooperative | $ - | $ - | $ - | | $ - | |
| Student Fee | $ - | $ - | $ - | | $ - | |
| | | | | | | |
| TOTALS | $ 6,510,921.00 | $ 6,856,000.00 | $ 10,360,483.00 | $ - | $ 5,036,100.00 | $ 5,378,165.00 |

| | Bond Purposes | Non-Bond Purposes | Total |
|---|---|---|---|
| Breakdown of Property Tax | $ 343,435.00 | $ 5,034,730.00 | $ 5,378,165.00 |

# 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 14th day of, September 2026 at 7:15 o'clock P.M., at Shelton Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2025-2026 | 2026-2027 | Change |
|---|---|---|---|
| Property Valuations | 476,049,762 | 512,975,833 | 8% |

| | ***2025-2026 Budget Information*** | | | | ***2026-2027 Budget Information*** | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund** | 2025-2026 Operating Budget | 2025-2026 Property Tax Request | 2025 Tax Rate | Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation) | 2026-2027 Operating Budget | 2026-2027 Proposed Property Tax Request | Proposed 2026 Tax Rate | Change in Tax Rate | Change in Operating Budget |
| **General Fund** | 7,147,000.00 | 4,397,475.00 | 0.923743 | 0.857248 | 7,490,675.00 | 4,580,185.00 | 0.892866 | -3% | 5% |
| **Bond Fund(s) K - 12** | 547,498.00 | 247,475.00 | 0.051985 | 0.048243 | 587,970.00 | 247,475.00 | 0.048243 | -7% | 7% |
| **Special Building Fund** | 174,331.00 | 69,697.00 | 0.014641 | 0.013587 | 648,101.00 | 454,545.00 | 0.088609 | 505% | 272% |
| **Qualified Capital Purpose Undertaking Fund K - 12** | 166,777.00 | 80,808.00 | 0.016975 | 0.015753 | 217,407.00 | 95,960.00 | 0.018707 | 10% | 30% |
| **Total** | 8,035,606.00 | 4,795,455.00 | 1.007343 | 0.934831 | 8,944,153.00 | 5,378,165.00 | 1.048425 | 4% | 11% |