

Special Board Meeting
Friday, September 17, 2021
the Elementary Conference Room
7:45 AM

President Lewis called the Special Board Meeting to order at 7:45 AM on Friday, September 17, 2021 in the Elementary Conference Room. The meeting was advertised in accordance to Policy 2003. An open meetings poster, agendas and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Joe Berglund: Present, Kay Johnson: Present, Chris Lewis: Present, Russ Muhlbach: Absent, Emmy Power: Present, Lisa Stewart: Present. Present: 5, Absent: 1.

Motion made by Joe Berglund seconded by Lisa Stewart to to excuse Russ Mulbach from the meeting. Vote: Passed

Russ Muhlbach: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

2. Request to address the Board of Education

There were no requests to address the Board of Education

3. Discussion and approval of 2021-2022 budget

Motion made by Chris Lewis seconded by Kay Johnson to approve the 2021-2022 budget as presented with changes. Vote: Passed

Russ Muhlbach: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

4. Discussion and approval of property tax resolution for 2021-2022

Motion made by Chris Lewis seconded by Emmy Power to approve the 2021-2022 tax request resolution for Shelton School District #19 as presented. Vote: Passed

Russ Muhlbach: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

5. Adjournment

Motion made by Lisa Stewart seconded by Kay Johnson to adjourn at 7:56AM. Vote: Passed

Russ Muhlbach: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

Respectfully Submitted,
Emmy Power, Secretary

**2021-2022
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 10-0019 Class #: 3
Shelton Public
TO THE COUNTY BOARD AND COUNTY CLERK OF
Buffalo County

This budget is for the Period SEPTEMBER 1, 2021 through AUGUST 31, 2022

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:		TOTAL	
General Fund		Principal and Interest on Bonds	
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 233,529.00	All Other Purposes	\$ 3,576,869.00
Special Building Fund	\$ -		\$ 233,529.00
Qualified Capital Purpose Undertaking Fund	\$ 83,349.00		\$ -
Total All Funds	\$ 316,878.00		\$ 3,893,747.00

Outstanding Bonded Indebtedness as of September 1, 2021
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 2,500,000.00	Principal
\$ 592,790.00	Interest
\$ 3,092,790.00	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Total Certified Valuation (All Counties) \$ 340,687,043
(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, 2020 through June 30, 2021?
 YES NO
If YES, Please submit Interlocal Agreement Report by September 20th.

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, 2020 through June 30, 2021?
 YES NO
If YES, Please submit Trade Name Report by September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2021-2022 school fiscal year?
 YES NO

Submission Information

Budget Due by 9-20-2021

Submit budget to:

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

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov

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

2021-2022 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	1,161,593.00	2,759,158.00	3,541,100.00	6,300,258.00	417,600.00	5,881,658.00	6,299,258.00	1,000.00	6,300,258.00
Depreciation	301,471.00	305,971.00		305,971.00			305,971.00		305,971.00
Employee Benefit	26,601.00	26,901.00		26,901.00			26,901.00		26,901.00
Contingency	-	-		-			-		-
Activities	34,500.00	223,500.00		223,500.00			223,500.00		223,500.00
School Nutrition	7,732.00	181,832.00		181,832.00			181,832.00		181,832.00
Bond	39,706.00	40,856.00	231,194.00	272,050.00			272,050.00		272,050.00
Special Building	96,597.00	96,597.00	-	96,597.00			96,597.00		96,597.00
Qualified Capital Purpose Undertaking	2,412.00	2,412.00	82,516.00	84,928.00			84,928.00		84,928.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	1,670,612.00	3,637,227.00	3,854,810.00	7,492,037.00	417,600.00	5,881,658.00	7,491,037.00	1,000.00	7,492,037.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	PERSONAL AND REAL PROPERTY TAXES (Line A)	PERSONAL AND REAL PROPERTY TAXES (Line B)	TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)
General Fund	3,541,100.00	35,769.00	3,576,869.00
Bond (Total Of All Bond Funds)	231,194.00	2,335.00	233,529.00
Special Building Fund	-	-	-
Qualified Capital Purpose Undertaking Fund	82,516.00	833.00	83,349.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 450,974.00	\$ 130,000.00

COUNTY TREASURERS BALANCE, 9-1-2021			
1,000,000.00	9,706.00	6,597.00	412.00

2020-2021 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	1,179,406.00	2,498,193.00	3,600,000.00	6,098,193.00	422,500.00	4,514,100.00	4,936,600.00	1,161,593.00
Depreciation	325,770.00	330,611.00		330,611.00			29,140.00	301,471.00
Employee Benefit	26,238.00	26,601.00		26,601.00			-	26,601.00
Contingency	-	-		-			-	-
Activities	56,628.00	178,169.00		178,169.00			143,669.00	34,500.00
School Nutrition	(510.00)	133,676.00		133,676.00			125,944.00	7,732.00
Bond	86,404.00	98,384.00	154,745.00	253,129.00			213,423.00	39,706.00
Special Building	142,944.00	148,099.00	74,519.00	222,618.00			126,021.00	96,597.00
Qualified Capital Purpose Undertaking	22,396.00	26,445.00	53,292.00	79,737.00			77,325.00	2,412.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	1,839,276.00	3,440,178.00	3,882,556.00	7,322,734.00	422,500.00	4,514,100.00	5,652,122.00	1,670,612.00

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 Worksheet

MOTOR VEHICLE TAXES	\$ 105,000.00
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2019-2020 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	1,101,924.00	2,141,140.00	3,505,894.00	5,647,034.00	416,460.00	4,051,168.00	4,467,628.00	1,179,406.00
Depreciation	356,292.00	407,157.00		407,157.00			81,387.00	325,770.00
Employee Benefit	25,514.00	26,238.00		26,238.00			-	26,238.00
Contingency	-	-		-			-	-
Activities	75,618.00	220,402.00		220,402.00			163,774.00	56,628.00
School Lunch	3,276.00	140,981.00		140,981.00			141,491.00	(510.00)
Bond	198,404.00	209,790.00	108,113.00	317,903.00			231,499.00	86,404.00
Special Building	164,196.00	174,220.00	78,891.00	253,111.00			110,167.00	142,944.00
Qualified Capital Purpose Undertaking	18,553.00	25,904.00	74,755.00	100,659.00			78,263.00	22,396.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 1,943,777.00	3,345,832.00	3,767,653.00	7,113,485.00	416,460.00	4,051,168.00	5,274,209.00	1,839,276.00

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 Worksheet

MOTOR VEHICLE TAXES
\$ 132,502.00

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 68876**
 TELEPHONE **308-647-6742**
 WEBSITE **www.sheltonbulldogs.com**

BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME <u>Christ Lewis</u>	EMMY POWER	Shanna Gannon
TITLE /FIRM NAME <u>Chairperson</u>	secretary	Supertintendent
TELEPHONE <u>308-233-1037</u>	308-440-6320	308-647-6742
EMAIL ADDRESS <u>clewis@sheltonbulldogs.org</u>	epower@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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

10-0019

Shelton Public

Line No.		2021-2022 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)	\$ -

Shelton Public
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 Funds (Column D)
1	3,576,869.00	233,529.00	-	83,349.00
2	Exclusions:			
3	-	215,878.00	-	-
4	-	-	-	83,349.00
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	Total Exclusions (Line 3 + Line 11)			
13	3,576,869.00	17,651.00	-	83,349.00
14	340,687.043	340,687.043	340,687.043	340,687.043
15	1,049,899	0,005,181	0,000,000	0,000,000
16	Total Levy for Compliance			
	1,055,080			

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 9/1/16 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	\$ 3,576,869.00	\$ 340,687.043	1.049899
Special Building Fund	\$ -	\$ 340,687.043	0.000000
Bond Fund	\$ 233,529.00	\$ 340,687.043	0.068546
Bond Fund	\$ -	\$ 340,687.043	0.000000
Bond Fund	\$ -	\$ 340,687.043	0.000000
OCPUF Fund	\$ 83,349.00	\$ 340,687.043	0.024465
OCPUF Fund	\$ -	\$ 340,687.043	0.000000
OCPUF Fund	\$ -	\$ 340,687.043	0.000000
OCPUF Fund	\$ -	\$ 340,687.043	0.000000
Total	\$ 3,893,747.00	\$ 340,687.043	1.142910

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Shanna Gannon

Notice is hereby given that Shelton Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 14, 2021 at 7:30 pm at the Conference Room in Shelton, Nebraska.

After the 2021/22 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

0

The estimated costs to the district for the 2021/22 year and future years are listed below:

	2021/22 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 118,277.50		\$ 118,277.50
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>	\$ 24,459.00		\$ 24,459.00
● <i>Cafeteria Plan Stipend</i>			\$ -
● <i>Cash in lieu of insurance</i>			\$ -
● <i>Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u></i>			\$ -
● <i>District's share of retirement, FICA and Medicare</i>	\$ 20,734.00		\$ 20,734.00
● <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>			\$ -
● <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:	\$ 163,470.50	\$ -	\$ 163,470.50

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 10-0019
Shelton School District

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of Shelton Public 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 resolves that:

1. The 2021-2022 property tax request be set at:

General Fund:	\$	3,576,869.00
Bond Fund:	\$	233,529.00
Special Building Fund:	\$	-
Qualified Capital Purpose	\$	83,349.00
Undertaking Fund:		

- The total assessed value of property differs from last year's total assessed value by -2.44 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 1.169528 per \$100 of assessed value.
- Shelton Public proposes to adopt a property tax request that will cause its tax rate to be 1.14291 per \$100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of Shelton Public will increase or decrease last year's budget by 1.8 percent.
- A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2021.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2021

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelton Public (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 13 day of September, 2021 at 7:00 o'clock, PM, at 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)			
General	\$ 4,467,628.00	\$ 4,936,600.00	\$ 6,299,258.00	\$ 1,000.00	\$ 2,759,158.00	\$ 3,576,869.00
Depreciation	\$ 81,387.00	\$ 29,140.00	\$ 305,971.00		\$ 305,971.00	
Employee Benefit	\$ -	\$ -	\$ 26,901.00	\$ -	\$ 26,901.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 163,774.00	\$ 143,669.00	\$ 223,500.00	\$ -	\$ 223,500.00	
School Nutrition	\$ 141,491.00	\$ 125,944.00	\$ 181,832.00	\$ -	\$ 181,832.00	
Bond	\$ 231,499.00	\$ 213,423.00	\$ 272,050.00	\$ -	\$ 40,856.00	\$ 233,529.00
Special Building	\$ 110,167.00	\$ 126,021.00	\$ 96,597.00		\$ 96,597.00	\$ -
Qualified Capital Purpose Undertaking	\$ 78,263.00	\$ 77,325.00	\$ 84,928.00	\$ -	\$ 2,412.00	\$ 83,349.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,274,209.00	\$ 5,652,122.00	\$ 7,491,037.00	\$ 1,000.00	\$ 3,637,227.00	\$ 3,893,747.00

Notice of Special Hearing To Set Final Tax Request

Shelton Public (10-0019) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 13 day of, September 2021 at 7:00 or immediately following the Budget Hearing o'clock PM, at School Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request:

	2020-2021	2021-2022	Change
Property Valuations	349,195,327	340,687,043	-2%

2020/21 Budget Information

	2020-2021 Operating Budget	2020-2021 Property Tax Request	2020 Tax Rate	Property Tax Rate (2020-2021 Request Divided By 2021 Valuation)	2021-2022 Operating Budget	2021-2022 Proposed Property Tax Request	Proposed 2021 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,015,673.00	3,580,808.00	1.025446	1.051055	6,299,258.00	3,576,869.00	1.049899	2%	5%
Bond Fund(s) K - 12	351,291.00	237,374.00	0.067977	0.069675	272,050.00	233,529.00	0.068546	1%	-23%
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	165,746.00	85,440.00	0.024468	0.025079	96,597.00	-	0.000000	-100%	-42%
Qualified Capital Purpose Undertaking Fund K - 12	100,573.00	80,808.00	0.023141	0.023719	84,928.00	83,349.00	0.024465	6%	-16%
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	6,633,283.00	3,984,430.00	1.141032	1.169528	6,752,833.00	3,893,747.00	1.142910	0%	2%

2021/22 Budget Information

Notice of Summary Changes

Shelton Public (10-0019) in Buffalo County, Nebraska

Changes were made by the Shelton Board of Education during the tax request hearing held on September 13, 2021 at 7:00 pm in the Conference room at the Shelton School. The Bond Fund tax request was changed from \$176,790 to \$233,529. This change was made to ensure the district had adequate funds to make the bond payments during the 2021-22 school year. The change in bond fund caused a change in the overall operating budget from \$6,696,661 to \$6,752,833 and a change in overall tax request from \$3,837,008 to \$3,893,747.

Property Valuations	2020-2021	2021-2022	Change
	349,195,327	340,687,043	-2%

2020/21 Budget Information

2021/22 Budget Information

Fund	2020-2021 Operating Budget	2020-2021 Property Tax Request	2020 Tax Rate	Property Tax Rate (2020-2021 Request Divided By 2021 Valuation)	2021-2022 Operating Budget	2021-2022 Proposed Property Tax Request	Proposed 2021 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,015,673.00	3,580,808.00	1.025446	1.051055	6,299,258.00	3,576,869.00	1.049899	2%	5%
Bond Fund(s) K - 12	351,291.00	237,374.00	0.067977	0.069675	272,050.00	233,529.00	0.068546	1%	-23%
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	165,746.00	85,440.00	0.024468	0.025079	96,597.00	-	0.000000	-100%	-42%
Qualified Capital Purpose Undertaking Fund K - 12	100,573.00	80,808.00	0.023141	0.023719	84,928.00	83,349.00	0.024465	6%	-16%
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	6,633,283.00	3,984,430.00	1.141032	1.169528	6,752,833.00	3,893,747.00	1.142910	0%	2%

AFFIDAVIT OF PUBLICATION

State of Nebraska
 SS.
 County of Buffalo

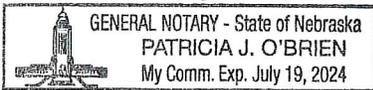
Steve Glenn, being first duly sworn, says that he is the publisher of the SHELTON CLIPPER, weekly newspaper printed in part and published in its entirety at its office maintained in Shelton in said county and of general circulation therein, and has been published more than 52 consecutive weeks in said county prior to the first publication of the annexed notice and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto attached, was published in said newspaper.....1.....consecutive weeks once a week, commencing on the 9th day of September....., 2021.

Steve Glenn

Subscribed in my presence and sworn to before me this 9th day of September, 2021

Patricia J. O'Brien
 Notary Public

(Seal)



Lines 4 x 4 1/2 Weeks 1

Amount \$ 171.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelton Public (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 13 day of September, 2021 at 7:00 o'clock, PM, at 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)			
General	\$ 4,467,628.00	\$ 4,936,600.00	\$ 6,299,258.00	\$ 1,000.00	\$ 2,759,158.00	\$ 3,576,869.00
Depreciation	\$ 81,387.00	\$ 29,140.00	\$ 305,971.00		\$ 305,971.00	
Employee Benefit	\$ -	\$ -	\$ 26,901.00		\$ 26,901.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 163,774.00	\$ 143,669.00	\$ 223,500.00		\$ 223,500.00	
School Nutrition	\$ 141,491.00	\$ 125,944.00	\$ 181,892.00		\$ 181,892.00	
Bond	\$ 231,499.00	\$ 213,423.00	\$ 215,878.00		\$ 40,856.00	\$ 176,790.00
Special Building	\$ 110,167.00	\$ 126,021.00	\$ 96,597.00		\$ 96,597.00	
Qualified Capital Purpose Undertaking	\$ 78,263.00	\$ 77,325.00	\$ 84,928.00		\$ 2,412.00	\$ 83,349.00
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ -	\$ -	\$ -		\$ -	
TOTALS	\$ 5,274,209.00	\$ 5,652,122.00	\$ 7,434,865.00	\$ 1,000.00	\$ 3,637,227.00	\$ 3,837,008.00

AFFIDAVIT OF PUBLICATION

State of Nebraska
 SS.
 County of Buffalo

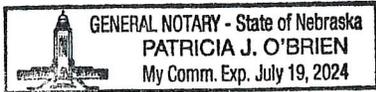
Steve Glenn, being first duly sworn, says that he is the publisher of the SHELTON CLIPPER, a weekly newspaper printed in part and published in its entirety at its office maintained in Shelton, in said county and of general circulation therein, and has been published more than 52 consecutive weeks in said county prior to the first publication of the annexed notice, and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto attached, was published in said newspaper...../.....consecutive weeks, once a week, commencing on the 9th day of September, 2021.

Steve Glenn

Subscribed in my presence and sworn to before me this 9th day of September, 2021.

Patricia J. O'Brien

(Seal) Notary Public



Lines 4x4 Weeks 1

Amount \$ 152⁰⁰

Notice of Special Hearing To Set Final Tax Request

Shelton Public (10-0019) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 13 day of, September 2021 at 7:00 or immediately following the Budget Hearing o'clock PM, at 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	2020-2021	2021-2022	Change
	346,195,327	340,897,043	-2%

2020/2021 Budget Information

Fund	2020-2021 Operating Budget	2020-2021 Property Tax Request	2020 Tax Rate	Property Tax Rate (2020-2021 Request Divided By 2021 Valuation)
General Fund	6,015,673.00	3,580,808.00	1.025446	1.051055
Bond Fund(s) K - 12	951,291.00	237,374.00	0.067977	0.069675
Bond Fund(s) K - 8			0.000000	0.000000
Bond Fund(s) 9 - 12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	165,746.00	85,440.00	0.024468	0.025079
Qualified Capital Purpose Undertaking Fund K - 12	100,573.00	80,808.00	0.023141	0.023719
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000
Total	6,633,283.00	3,964,430.00	1.141032	1.169528

2021/22 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	Proposed 2021 Tax Rate	Change In Tax Rate	Change In Operating Budget
General Fund	6,299,258.00	3,576,869.00	1.049899	2%	5%
Bond Fund(s) K - 12	215,878.00	176,790.00	0.051892	-24%	-39%
Bond Fund(s) K - 8			0.000000	#DIV/0!	
Bond Fund(s) 9 - 12			0.000000	#DIV/0!	
Bond Fund			0.000000	#DIV/0!	
Special Building Fund	96,597.00		0.000000	-100%	-42%
Qualified Capital Purpose Undertaking Fund K - 12	84,928.00	83,349.00	0.024465	6%	-16%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	#DIV/0!	
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	#DIV/0!	
Total	6,696,661.00	3,837,008.00	1.126255	-1%	1%

Note to School District: A copy of the Certification of Value must be attached to the budget document.

CC: County Clerk, BUFFALO County
 CC: County Clerk where school district is headquartered, if different county, County

Ethel Skinner
 (signature of county assessor)
 August 12, 2021 (date)

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

Name of Base School District	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	Taxable Value
SHELTON SD 19 BOND		10-0019	260,111,595

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

TO: SHELTON PUBLIC SCHOOLS
 ATTN: SUPERINTENDENT OF SCHOOLS
 PO BOX 610
 SHELTON, NE 68876

CERTIFICATION OF TAXABLE VALUE
 FOR SCHOOL DISTRICT BONDS
 TAX YEAR 2021
 {certification required on or before August 20th of each year}

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

To: SHELTON 19 BOND

TAX YEAR 2021
(certification required annually)

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SCH #19/41 BOND		10-0019	\$74,824,851

I Kristi Wold, Hall County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.



(signature of county assessor)

08/13/2021

(date)

CC: County Clerk, Hall County, NE County
CC: County Clerk where school district is headquartered, if different county, Hall County, NE County
Note to School District: A copy of the Certification of Value must be attached to the budget document.
Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2021

{certification required annually}

To: SHELTON 19 BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SHELTON 19 BOND		10-0019	\$2,808,875

I Jackie Russell, Adams County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.


(signature of county assessor)

08/13/2021
(date)

CC: County Clerk, Adams County, NE County

CC: County Clerk where school district is headquartered, if different county, Adams County, NE County
Note to School District: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division

Note to School District: A copy of the Certification of Value must be attached to the budget document.

CC: County Clerk, KEARNEY County
 CC: County Clerk where school district is headquartered, if different county, County



8-16-2021
 (date)

Jennifer Pittner
 (signature of county assessor)

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

Name of Base School District	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SHELTON SCHOOL BOND		10-0019	2,941,722

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

TO: SHELTON PUBLIC SCHOOLS
 BOX 610
 SHELTON, NE 68876

CERTIFICATION OF TAXABLE VALUE
 FOR SCHOOL DISTRICT BONDS
 TAX YEAR 2021
 {certification required on or before August 20th of each year}

| 2021/2022 TAX REQUEST RESOLUTION
FOR
SHELTON SCHOOL DISTRICT-#10-0019

WHEREAS, public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2021/2022 school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of Shelton Public School District (#10-0019); and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Shelton Public School District (#10-0019) (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by -2.44%; 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 \$1.14291 per \$100 of assessed value; the Shelton Public School District proposes to adopt a property tax requests that will cause its tax rate to be \$1.14291 per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Shelton Public Schools will exceed last year's by 1.8%.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2021/2022 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$3,576,869; (2) the Tax Request for the Bond Fund should be, and hereby is set at \$233,529 (3) the Tax Request for the Special Building Fund should be, and hereby is set at \$0; and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at \$83,349.

It is so moved by _____ and seconded by _____ this 17th day of September, 2021.

Roll Call vote as follows:

Russ Muhlbach	YES	NO
Chris Lewis	YES	NO
Kay Johnson	YES	NO
Emmy Power	YES	NO
Joe Berglund	YES	NO
Lisa Stewart	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Shelton Public School District-#10-0019, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Board Secretary