

Special Hearing to set the final tax request
Wednesday, September 28, 2022
the Elementary Conference Room
7:30 PM

President Lewis called the Special Hearing to set the final tax request to order at 7:30 PM on Wednesday, September 28, 2022 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: Present, Emmy Power: Present, Lisa Stewart: Present. Present: 6.

There was one visitor present. Administrators Gannon and Kenton were present.

2. Request to address the Board of Education

The visitor addressed the Board of Education with questions regarding the increase in the tax request. Positive dialogue and discussion followed.

3. Discussion and action regarding the proposed 2022-23 property tax request

Motion made by Russ Muhlbach seconded by Joe Berglund to approve the 2022-2023 tax request resolution for the Shelton School District as presented. Vote: Passed

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

Yea: 6, Nay: 0

4. Adjournment

Motion made by Lisa Stewart seconded by Kay Johnson to adjourn at 7:55PM. Vote: Passed

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

Yea: 6, Nay: 0

Respectfully Submitted,
Emmy Power, Secretary

**Shelton Public Schools
Schedule B - Levies**

Levy Limit Compliance

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

Line No.	General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page			
2	Exclusions:			
3	Bonded indebtedness secured by a levy on property (includes Co. Treasurer Comm.)	222,222.00	61,419.00	91,919.00
4	Judgments not paid by liability insurance			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after			
7				
8				
9				
10				
11				
12	Total Exclusions (Line 3 + Line 11)	222,222.00	-	91,919.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,646,465.00	61,419.00	-
14	Assessed Valuation	353,374,960	353,374,960	353,374,960
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	1,031,897	0,000,000	0,000,000
16	Total Levy for Compliance	1,049,278		

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

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

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

Qualified Capital Purpose Undertaking Fund Levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10.110 & 79-10.110.02).

Special Building Fund Levy. Limit on Building Fund levy of 14 cents (Statute 79-10.120)

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

Voluntary Termination Exclusions

- Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17
- Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement
- Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 3,646,465.00	\$ 353,374,960	1.031897
Special Building Fund	\$ 61,419.00	\$ 353,374,960	0.017381
Bond Fund	\$ 222,222.00	\$ 353,374,960	0.062866
Bond Fund	\$ -	\$ 353,374,960	0.000000
Bond Fund	\$ -	\$ 353,374,960	0.000000
OCPrJF Fund	\$ 91,919.00	\$ 353,374,960	0.026012
OCPrJF Fund	\$ -	\$ 353,374,960	0.000000
OCPrJF Fund	\$ -	\$ 353,374,960	0.000000
	\$ -	\$ 353,374,960	0.000000
	\$ -	\$ 353,374,960	0.000000
	\$ -	\$ 353,374,960	0.000000
	\$ -	\$ 353,374,960	0.000000
Total	\$ 4,022,026.00	\$ 353,374,960	1.138176

Must agree to Cover

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 26 day of, September 2022 at 6:30 o'clock P.M., at Buffalo County Courthouse, County Commissioner Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2021-2022	2022-2023	Change
	340,687,043	353,374,960	4%

2021-2022 Budget Information				2022-2023 Budget Information					
Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,299,258.00	3,576,869.00	1.049899	1.012202	6,074,507.00	3,646,465.00	1.031897	-2%	-4%
Bond Fund(s) K - 12	272,050.00	233,529.00	0.068546	0.066085	357,585.00	222,222.00	0.062886	-8%	-3.1%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	
Special Building Fund	96,597.00	-	0.000000	0.000000	115,000.00	61,419.00	0.017381	#DIV/0!	19%
Qualified Capital Purpose Undertaking Fund K - 12	84,928.00	83,349.00	0.024465	0.023587	270,268.00	91,919.00	0.026012	6%	-2.18%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	
Total	6,752,833.00	3,893,747.00	1.142910	1.101874	6,817,360.00	4,022,025.00	1.138176	0%	1%

AFFIDAVIT OF PUBLICATION

State of Nebraska
 SS.
 County of Buffalo

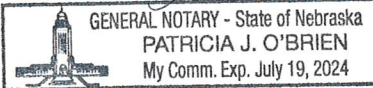
Steve Glenn, being first duly sworn, says that he is the publisher of the SHELTON CLIPPER, a weekly newspaper printed in part and published in its entirety at its office maintained in Shelton, in said county and of general circulation therein, and has been published more than 52 consecutive weeks in 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 22nd day of September, 2022.

Steve Glenn

Subscribed in my presence and sworn to before me this 22nd day of September, 2022.

Patricia J. O'Brien

(Seal) _____ Notary Public



Lines 4x4 Weeks 1

Amount \$ 15200

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 28 day of September, 2022 at 7:30 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.

Property Valuations	2021-2022	2022-2023	Change
	340,687,043	353,374,960	4%

2021-2022 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate Divided By 2022 Valuation	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,299,258.00	3,576,869.00	1.049899	1.012202	6,074,507.00	3,646,465.00	1.031897	-2%	-4%
Bond Fund(s) K-12	272,050.00	233,529.00	0.068546	0.066085	357,585.00	222,222.00	0.062866	-5%	31%
Bond Fund(s) K-8			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund(s) 9-12			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	
Special Building Fund	96,597.00		0.000000	0.000000	115,000.00	61,419.00	0.017381	#DIV/0!	19%
Qualified Capital Purpose Undertaking Fund K-12	84,928.00	83,349.00	0.024465	0.023587	270,288.00	91,919.00	0.026012	6%	218%
Qualified Capital Purpose Undertaking Fund K-8			0.000000	0.000000			0.000000	#DIV/0!	
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	0.000000			0.000000	#DIV/0!	
Total	6,752,833.00	3,893,747.00	1.142910	1.101874	6,817,360.00	4,022,025.00	1.138176	0%	1%

2022-2023 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate Divided By 2022 Valuation	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,299,258.00	3,576,869.00	1.049899	1.012202	6,074,507.00	3,646,465.00	1.031897	-2%	-4%
Bond Fund(s) K-12	272,050.00	233,529.00	0.068546	0.066085	357,585.00	222,222.00	0.062866	-5%	31%
Bond Fund(s) K-8			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund(s) 9-12			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	
Special Building Fund	96,597.00		0.000000	0.000000	115,000.00	61,419.00	0.017381	#DIV/0!	19%
Qualified Capital Purpose Undertaking Fund K-12	84,928.00	83,349.00	0.024465	0.023587	270,288.00	91,919.00	0.026012	6%	218%
Qualified Capital Purpose Undertaking Fund K-8			0.000000	0.000000			0.000000	#DIV/0!	
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	0.000000			0.000000	#DIV/0!	
Total	6,752,833.00	3,893,747.00	1.142910	1.101874	6,817,360.00	4,022,025.00	1.138176	0%	1%

**2022/2023 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 2022/2023 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 4%; 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 \$1.101874 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 \$1.138176 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 1.7%.

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 2022/2023 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$3,646,465; (2) the Tax Request for the Bond Fund should be, and hereby is set at \$222,222 (3) the Tax Request for the Special Building Fund should be, and hereby is set at \$61,419; and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at \$91,919.

It is so moved by _____ and seconded by _____ this 28th day of September, 2022.

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