

Budget Hearing of the Shelton Public Schools Board of Education
Monday, September 12, 2022
the Elementary Conference Room
7:30 PM

President Lewis called the Budget Hearing of the Shelton Public Schools Board of Education to order at 7:30 PM on Monday, September 12, 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: Absent, Emmy Power: Present, Lisa Stewart: Present. Present: 5, Absent: 1.

Motion made by Chris Lewis seconded by Joe Berglund to excuse Russ from tonight's 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 regarding the proposed 2022-2023 Budget

The board didn't have any questions regarding the budget.

4. Adjournment

Motion made by Lisa Stewart seconded by Kay Johnson to adjourn the budget hearing at 7:34 PM. 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

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. **If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](#) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

Due by September 30th:

- Budget Form
- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to tax request on cover page of last year's budget
- Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- Schedule B, shows the District is in compliance with State Statutes
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, and D completed and submitted
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List completed and submitted
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th. This report should detail interlocal agreements the District was involved in during the 2021-2022 year.

If your school district has held a successful election to override the levy limits, which is in effect for this budget year, you will also need:

- Election Ballot and Certified Election Results for the special election to override the levy limits.

2022-2023
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, 2022** through **AUGUST 31, 2023**

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	\$ -	\$ 3,646,465.00	\$ 3,646,465.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 222,222.00		\$ 222,222.00
Special Building Fund	\$ -	\$ 61,419.00	\$ 61,419.00
Qualified Capital Purpose Undertaking Fund	\$ 91,010.00	\$ 909.00	\$ 91,919.00
Total All Funds	\$ 313,232.00	\$ 3,708,793.00	\$ 4,022,025.00

Outstanding Bonded Indebtedness as of September 1, 2022 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 15%; text-align: right;">\$ 3,278,676.00</td> <td>Principal</td> </tr> <tr> <td style="text-align: right;">\$ 235,221.00</td> <td>Interest</td> </tr> <tr> <td style="text-align: right;">\$ 3,513,897.00</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 3,278,676.00	Principal	\$ 235,221.00	Interest	\$ 3,513,897.00	Total Outstanding Bonded Indebtedness	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td style="width: 70%;">Total Certified Valuation (All Counties)</td> <td style="text-align: right;">\$ 353,374,960</td> </tr> </table> (Certification of Valuation(s) from County Assessor MUST be attached)	Total Certified Valuation (All Counties)	\$ 353,374,960
\$ 3,278,676.00	Principal								
\$ 235,221.00	Interest								
\$ 3,513,897.00	Total Outstanding Bonded Indebtedness								
Total Certified Valuation (All Counties)	\$ 353,374,960								
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, 2021 through June 30, 2022? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If YES, Please submit Interlocal Agreement Report by September 30th.									

County Clerk's Use Only	
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, 2021 through June 30, 2022? <input type="checkbox"/> YES <input checked="" type="checkbox"/> 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 2022-2023 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

APA Contact Information	Submission Information
Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov	<h2 style="margin: 0;">Budget Due by 9-30-2022</h2> <p>Submit budget to:</p> <ol style="list-style-type: none"> 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

2022-2023 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	971,360.00	2,464,507.00	3,610,000.00	6,074,507.00	415,000.00	5,659,507.00	6,074,507.00	-	6,074,507.00
Depreciation	291,471.00	291,471.00		291,471.00			291,471.00		291,471.00
Employee Benefit	26,238.00	26,238.00		26,238.00			26,238.00	-	26,238.00
Contingency	-	-		-			-		-
Activities	30,795.00	200,000.00		200,000.00			200,000.00	-	200,000.00
School Nutrition	905.00	185,000.00		185,000.00			185,000.00	-	185,000.00
Bond	137,585.00	137,585.00	220,000.00	357,585.00			357,585.00	-	357,585.00
Special Building	54,195.00	54,195.00	60,805.00	115,000.00			115,000.00		115,000.00
Qualified Capital Purpose Undertaking	179,268.00	179,268.00	91,000.00	270,268.00			270,268.00	-	270,268.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	1,691,817.00	3,538,264.00	3,981,805.00	7,520,069.00	415,000.00	5,659,507.00	7,520,069.00	-	7,520,069.00

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)	3,610,000.00	220,000.00	60,805.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	36,465.00	2,222.00	614.00	919.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,646,465.00	222,222.00	61,419.00	91,919.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 501,350.00	\$ 130,000.00

COUNTY TREASURER'S BALANCE, 9-1-2022			
800,000.00	100,000.00	-	100,000.00

2021-2022 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	1,235,394.00	2,408,157.00	3,355,933.00	5,764,090.00	410,000.00	4,382,730.00	4,792,730.00	971,360.00
Depreciation	301,471.00	301,471.00		301,471.00			10,000.00	291,471.00
Employee Benefit	26,238.00	26,238.00		26,238.00			-	26,238.00
Contingency	-	-		-			-	-
Activities	80,795.00	230,795.00		230,795.00			200,000.00	30,795.00
School Nutrition	3,589.00	168,905.00		168,905.00			168,000.00	905.00
Bond	191,323.00	191,323.00	162,262.00	353,585.00			216,000.00	137,585.00
Special Building	90,540.00	90,540.00	29,361.00	119,901.00			65,706.00	54,195.00
Qualified Capital Purpose Undertaking	330,918.00	330,918.00	83,350.00	414,268.00			235,000.00	179,268.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	2,260,268.00	3,748,347.00	3,630,906.00	7,379,253.00	410,000.00	4,382,730.00	5,687,436.00	1,691,817.00

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	
\$	130,000.00

2020-2021 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	1,179,406.00	2,447,686.00	3,355,933.00	5,803,619.00	579,005.00	3,989,220.00	4,568,225.00	1,235,394.00
Depreciation	325,770.00	330,611.00		330,611.00			29,140.00	301,471.00
Employee Benefit	26,238.00	26,238.00		26,238.00			-	26,238.00
Contingency	-	-		-			-	-
Activities	56,628.00	240,575.00		240,575.00			159,780.00	80,795.00
School Lunch	(510.00)	158,728.00		158,728.00			155,139.00	3,589.00
Bond	86,404.00	195,553.00	209,192.00	404,745.00			213,422.00	191,323.00
Special Building	142,944.00	152,271.00	79,973.00	232,244.00			141,704.00	90,540.00
Qualified Capital Purpose Undertaking	22,396.00	713,176.00	75,361.00	788,537.00			457,619.00	330,918.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 1,839,276.00	4,264,838.00	3,720,459.00	7,985,297.00	579,005.00	3,989,220.00	5,725,029.00	2,260,268.00

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
\$ 147,061.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Shelton Public School
 ADDRESS 210 9th Street
 CITY & ZIP CODE Shelton 68876
 TELEPHONE 308-647-6742
 WEBSITE ps://sheltonbulldogs.com/main/

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Chris Lewis</u>	<u>Emmy Power</u>	<u>Shanna Gannon</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>Treasurer</u>	<u>Superintendent</u>
TELEPHONE	<u>308-233-1037</u>	<u>308-440-6320</u>	<u>308-647-6742</u>
EMAIL ADDRESS	<u>clewis@sheltonbulldogs.org</u>	<u>epower@sheltonbulldogs.org</u>	<u>sgannon@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

Shelton Public Schools

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 3,893,747.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

<u>2,663,030.00</u>	/	<u>319,872,832.00</u>	=	<u>0.83</u> % (3)
2022 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.83 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 110,193.04

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 4,003,940.04

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 4,022,025.00
(Total Personal and Real Property Tax Required 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.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

10-0019

Shelton Public Schools

Line No.		2022-2023 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 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	3,646,465.00	222,222.00	61,419.00	91,919.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	222,222.00		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	353,374,960
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	1.031897	0.000000	0.017381	0.000000
16	Total Levy for Compliance	1.049278			

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	0.062886
Bond Fund	\$ -	\$ 353,374,960	0.000000
Bond Fund	\$ -	\$ 353,374,960	0.000000
QCPUF Fund	\$ 91,919.00	\$ 353,374,960	0.026012
QCPUF 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
	\$ -	\$ 353,374,960	0.000000
	\$ -	\$ 353,374,960	0.000000
Total	\$ 4,022,025.00		\$ 1.138176

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 13, 2022 at 7:30 pm at the School Conference Room in Shelton, Nebraska.

After the 2022/23 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 2022/23 year and future years are listed below:

	2022/23 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 122,200.00	\$ 122,200.00	\$ 244,400.00
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>	\$ 25,850.00	\$ 25,850.00	\$ 51,700.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 21,421.00	\$ 21,421.00	\$ 42,842.00
• <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:	\$ 169,471.00	\$ 169,471.00	\$ 338,942.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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 2022-2023 property tax request be set at:

General Fund:	\$	3,646,465.00
Bond Fund:	\$	222,222.00
Special Building Fund:	\$	61,419.00
Qualified Capital Purpose	\$	91,919.00
Undertaking Fund:		

2. The total assessed value of property differs from last year’s total assessed value by 3.72 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 1.101874 per \$100 of assessed value.

4. Shelton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.138176 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 (or decrease) last year’s budget by 0.96 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

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 12 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 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)
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 4,568,225.00	\$ 4,792,730.00	\$ 6,074,507.00	\$ -	\$ 2,464,507.00	\$ 3,646,465.00
Depreciation	\$ 29,140.00	\$ 10,000.00	\$ 291,471.00		\$ 291,471.00	
Employee Benefit	\$ -	\$ -	\$ 26,238.00	\$ -	\$ 26,238.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 159,780.00	\$ 200,000.00	\$ 200,000.00	\$ -	\$ 200,000.00	
School Nutrition	\$ 155,139.00	\$ 168,000.00	\$ 185,000.00	\$ -	\$ 185,000.00	
Bond	\$ 213,422.00	\$ 216,000.00	\$ 357,585.00	\$ -	\$ 137,585.00	\$ 222,222.00
Special Building	\$ 141,704.00	\$ 65,706.00	\$ 115,000.00		\$ 54,195.00	\$ 61,419.00
Qualified Capital Purpose Undertaking	\$ 457,619.00	\$ 235,000.00	\$ 270,268.00	\$ -	\$ 179,268.00	\$ 91,919.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,725,029.00	\$ 5,687,436.00	\$ 7,520,069.00	\$ -	\$ 3,538,264.00	\$ 4,022,025.00

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 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.

	2021-2022	2022-2023	Change
Property Valuations	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%	31%
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	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%	218%
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	6,752,833.00	3,893,747.00	1.142910	1.101874	6,817,360.00	4,022,025.00	1.138176	0%	1%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0019**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,188,946.00	4,307,730.00	5,178,410.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	407,604.00	410,000.00	415,000.00
4	Support Services - Pupils (SPED Related)	2100's	163,976.00		
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	73,738.00	75,000.00	80,000.00
7	Support Services - Instructional	2200's	217,635.00		
8					
9	Board of Education	2310	17,450.00		
10	Executive Administration Services	2320	165,144.00		
11	District Legal Services	2330	5,385.00		
12	Office of the Principal	2410	258,214.00		
13	General Administration - Business Services	2500	199,228.00		
14	Maintenance and Operation of Building(s) & Site(s)	2600's	479,568.00		
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	53,189.00		
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /	7,425.00		
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	13,969.00		
22	Debt Services	5000			
23	Federal Programs	6000's	261,754.00		
24					
25	Transfers to _____ Fund	8000	55,000.00		
26	Interfund Loan/Repayment to _____ Fund				
27	unused budget authority				401,097.00
28					
29					
30	Total Disbursements & Transfers (Including SPED)		4,568,225.00	4,792,730.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	579,005.00	410,000.00	415,000.00
32	Total Non-Special Education Disbursements & Transfers		3,989,220.00	4,382,730.00	5,659,507.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				6,074,507.00
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				6,074,507.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		168,183.00	237,545.00	171,360.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,011,223.00	997,849.00	800,000.00
41	Total Beginning Balance		1,179,406.00	1,235,394.00	971,360.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	16,196.00	7,000.00	7,000.00
46	Public Power District Sales Tax	1120			
47	Motor Vehicle Taxes	1125	147,061.00	130,000.00	130,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	7,577.00		
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	10,482.00		
54	Community Service Activities	1800		8,000.00	8,000.00
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	220.00	200.00	200.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	17,899.00	16,000.00	15,000.00
66	Other County Sources	2130	23,952.00	23,000.00	22,000.00
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	193,674.00	450,974.00	501,350.00
72	Special Education Programs	3120	248,040.00	235,000.00	235,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	43,018.00	25,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	9,809.00	5,000.00	5,000.00
77	Payments for High Ability Learners	3535	2,342.00	2,000.00	2,000.00
78	Other State Appropriations				
79			803.00		
80			57,188.00		
81					
82	unused budget authority				401,097.00
83			965.00		
84	State Apportionment	3400	33,731.00	30,000.00	30,000.00
85	Other				
86	State Categorical Programs	3500's	1,389.00		
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	225,892.00		
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	37,724.00	33,000.00	33,000.00
91	REAP	4526-4528, 4531	57,257.00	23,589.00	20,000.00
92	Title IV		10,016.00	10,000.00	10,000.00
93					
94	IDEA Programs	4512-4523	67,476.00	65,000.00	65,000.00
95		4416-4418	3,176.00		
96					
97	Medicaid in Public Schools	4708	2,249.00	2,000.00	1,500.00
98	Medicaid Administrative Activities in Public Schools	4709	5,053.00	5,000.00	5,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525		2,000.00	2,000.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108			21,227.00	100,000.00	
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	23,864.00		
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		2,447,686.00	2,408,157.00	2,464,507.00
121	Personal and Real Property Taxes	1100	3,355,933.00	3,355,933.00	3,610,000.00
122	TOTAL RESOURCES AVAILABLE		5,803,619.00	5,764,090.00	6,074,507.00
123	Less: Disbursements & Transfers		4,568,225.00	4,792,730.00	
124	BALANCE FORWARD		1,235,394.00	971,360.00	

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	3,610,000.00
	36,465.00
	3,646,465.00

Note: To present a balanced budget, **TOTAL RESOURCES AVAILABLE** on line 122 must agree with **TOTAL REQUIREMENTS** on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	DEPRECIATION FUND	Object/Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		29,140.00	10,000.00	291,471.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		29,140.00	10,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				291,471.00
14	TOTAL REQUIREMENTS				291,471.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		325,770.00	301,471.00	291,471.00
17	Investments, 9-1				
18	Total Beginning Balance		325,770.00	301,471.00	291,471.00
19	LOCAL SOURCES				
20	Interest	1510	4,841.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200			
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		330,611.00	301,471.00	291,471.00
28	Less: Disbursements & Transfers		29,140.00	10,000.00	
29	BALANCE FORWARD		301,471.00	291,471.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	EMPLOYEE BENEFIT FUND	Object/Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				26,238.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				26,238.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				26,238.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		26,238.00	26,238.00	26,238.00
18	Investments, 9-1				
19	Total Beginning Balance		26,238.00	26,238.00	26,238.00
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		26,238.00	26,238.00	26,238.00
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		26,238.00	26,238.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

2021-2022 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{rcl}
 \$ & 6,074,507.00 & \times .05 = \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} & & \underline{303,725.35} \\
 \text{[From General Fund Line 33]} & & \text{(Column 3, Line 9 may not exceed this amount)}
 \end{array}$$

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			159,780.00	200,000.00	200,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		159,780.00	200,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				200,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				200,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		56,628.00	80,795.00	30,795.00
18	Investments, 9-1				
19	Total Beginning Balance		56,628.00	80,795.00	30,795.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	128,947.00	100,000.00	100,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	55,000.00	50,000.00	69,205.00
27					
28	TOTAL RESOURCES AVAILABLE		240,575.00	230,795.00	200,000.00
29	Less: Disbursements & Transfers		159,780.00	200,000.00	
30	BALANCE FORWARD		80,795.00	30,795.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	94,420.00	100,000.00	105,000.00
3	Employee Benefits	200's			
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	12,138.00	13,000.00	15,000.00
6	Food	630	48,581.00	55,000.00	65,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		155,139.00	168,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				185,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				185,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		(510.00)	3,589.00	905.00
18	Investments, 9-1				
19	Total Beginning Balance		(510.00)	3,589.00	905.00
20	LOCAL SOURCES				
21	Interest	1510	316.00	316.00	316.00
22	Sale of Lunches/Milk	1610-1650	11,754.00	12,000.00	73,246.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	911.00	1,000.00	67,722.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	136,254.00	140,000.00	
29			10,003.00	12,000.00	
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			42,811.00
32					
33	TOTAL RESOURCES AVAILABLE		158,728.00	168,905.00	185,000.00
34	Less: Disbursements & Transfers		155,139.00	168,000.00	
35	BALANCE FORWARD		3,589.00	905.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831		216,000.00	357,585.00
3	Bond - Principal	831			
4	Bond - Interest	832			
5			213,422.00		
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		213,422.00	216,000.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				357,585.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				357,585.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		6,404.00	91,323.00	37,585.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		80,000.00	100,000.00	100,000.00
16	Total Beginning Balance		86,404.00	191,323.00	137,585.00
17	LOCAL SOURCES				
18	Carline Tax	1115	1,074.00		
19	Interest	1510	1,575.00		
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	2,852.00		
24	Pro-Rate Motor Vehicle	3180	510.00		
25					
26	Property Tax Credit		16,838.00		
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund		86,300.00		
32	Total Available Resources Before Property Taxes		195,553.00	191,323.00	137,585.00
33	Personal and Real Property Taxes	1100	209,192.00	162,262.00	220,000.00
34	TOTAL RESOURCES AVAILABLE		404,745.00	353,585.00	357,585.00
35	Less: Disbursements & Transfers		213,422.00	216,000.00	
36	BALANCE FORWARD		191,323.00	137,585.00	

PROPERTY TAX RECAP

220,000.00
2,222.00
222,222.00

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2022

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2022:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2022-2023	\$ 272,283.00	\$ 35,343.00	\$ 307,626.00
2023-2024	\$ 274,957.00	\$ 32,603.00	\$ 307,560.00
2024-2025	\$ 272,558.00	\$ 29,862.00	\$ 302,420.00
2025-2026 and thereafter	\$ 2,458,878.00	\$ 137,413.00	\$ 2,596,291.00
Total All Years	\$ 3,278,676.00	\$ 235,221.00	\$ 3,513,897.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	55,404.00	65,706.00	115,000.00
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund		86,300.00		
10	Total Disbursements & Transfers		141,704.00	65,706.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				115,000.00
12	TOTAL REQUIREMENTS				115,000.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		142,944.00	90,540.00	54,195.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				
17	Total Beginning Balance		142,944.00	90,540.00	54,195.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	386.00		
20	Interest	1510	1,532.00		
21					
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	1,026.00		
25	Pro-Rate Motor Vehicles	3180	233.00		
26					
27	Property Tax Credit	3131	6,150.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		152,271.00	90,540.00	54,195.00
37	Personal and Real Property Taxes	1100	79,973.00	29,361.00	60,805.00
38	TOTAL RESOURCES AVAILABLE		232,244.00	119,901.00	115,000.00
39	Less: Disbursements & Transfers		141,704.00	65,706.00	
40	BALANCE FORWARD		90,540.00	54,195.00	

PROPERTY TAX RECAP

60,805.00
614.00
61,419.00

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0019**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720	380,032.00	235,000.00	270,268.00
3	Bond - Refunded	831			
4	Bond - Principal	831	77,587.00		
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		457,619.00	235,000.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				270,268.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				270,268.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		3,396.00	30,918.00	79,268.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		19,000.00	300,000.00	100,000.00
16	Total Beginning Balance		22,396.00	330,918.00	179,268.00
17	LOCAL SOURCES				
18	Carline Tax	1115	365.00		
18	Interest	1510	2,136.00		
20					
21	STATE SOURCES				
22	Homestead Exemption	3130	970.00		
23	Pro-Rate Motor Vehicle	3180	218.00		
24					
25	Property Tax Credit	3131	5,768.00		
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301	698.00		
30	Long Term Loans	5400	680,625.00		
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		713,176.00	330,918.00	179,268.00
33	Personal and Real Property Taxes	1100	75,361.00	83,350.00	91,000.00
34	TOTAL RESOURCES AVAILABLE		788,537.00	414,268.00	270,268.00
35	Less: Disbursements & Transfers		457,619.00	235,000.00	
36	BALANCE FORWARD		330,918.00	179,268.00	

PROPERTY TAX RECAP

1. Tax From Line 33	91,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	919.00
3. Total Personal and Real Property Tax Requirement.	91,919.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0019

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

2022-23 Budget Hearing



Revenues

Category	Current Year	Change	Last Year
Taxable Valuation	353,374,960	↑	\$340,687,043
Federal Programs	\$54,583	↓	\$55,052
State Aid	\$501,350	↑	\$450,974
IDEA	\$68,095	↓	\$79,238

Total Property Tax Request- 5 Year History

22-23: \$4,022,025

21-22: \$3,893,747

20-21: \$3,984,430

19-20: \$4,000,479

18-19: \$4,070,685

Shelton data

	Receipt Totals	MONTHLY EXPENSES		Expense Totals	Revenue/Exp. Difference	EXPENSES running total	Receipts Running total	Running Balance
		Payroll	Bill Roster					
YEAR	REVENUE	PAYROLL	BILLS	TOTAL EXP	BALANCE	% PAYROLL	payroll annual increase	
18-19 total	\$ 4,632,242	\$3,653,017	\$811,657	\$4,464,674	\$167,568	81.82%		
18-19 Avg	\$ 386,020	\$304,418	\$67,638	\$372,056				
19-20 Total	\$ 4,545,112	\$3,637,980	\$874,346	\$4,512,326	\$32,786	80.62%	-0.41%	
19-20 Avg	\$ 378,759	\$303,165	\$72,862	\$376,027		80.62%		
20-21 Total	\$ 4,762,366	\$3,701,093	\$820,916	\$4,522,009	\$240,357	81.85%	1.73%	\$9,683
20-21 Avg	\$ 396,864	\$ 308,424	\$ 68,410	\$ 376,834				
21-22 Total	\$ 4,889,271	\$ 3,544,440	\$ 964,342	\$4,508,782	\$380,489	78.61%	-4.23%	
2023 Proj	\$ 4,646,053	\$3,633,051	\$988,451	\$4,621,502	\$24,551	78.61%	2.50%	
2024 Proj	\$ 4,600,000	\$3,723,877	\$1,013,162	\$4,737,039	(\$137,039)	78.61%	2.50%	
2025 Proj	\$ 4,600,000	\$3,816,974	\$1,038,491	\$4,855,465	(\$255,465)	78.61%	2.50%	\$118,426
2026 Proj	\$4,600,000	\$3,912,399	\$1,064,453	\$4,855,465	(\$255,465)	\$1		



Summary

- Increase in state aid revenue this year
- Largest portion of expenditures is related to staffing
- Valuations will increase by 4%
- The tax request will increase by 1%
- The total operating budget will decrease from last year's budget by 4%

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TOGETHER”***



Questions?

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TOGETHER”***