

**Regular Meeting of the Shelton Public Schools Board of Education**  
**Monday, August 14, 2023**  
the Elementary Conference Room  
7:30 PM

President Lewis called the Regular Meeting of the Shelton Public Schools Board of Education to order at 7:30 PM on Monday, August 14, 2023 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

Kay Johnson: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present, Dana Tompkin: Present. Present: 6.

Administrators Dr. Gannon, Mrs. Meyer and Mr. Kenton were present as well as 1 visitor.

2. Routine matters

2.a. Review and approve minutes

Motion made by Chris Lewis seconded by Emmy Power to Approve as amended: Special Hearing Policy 8021 Parent and Guardian Involvement, Special Hearing Policy 9003 Student Fees and the Regular Meeting of the Shelton Public Schools Board of Education all held on 7/14/23.. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

2.b. Review and approve claims

Motion made by Lisa Stewart seconded by Kay Johnson to review and approve claims #55971 - 56021 in the amount of \$172,533.78 plus regular payroll. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

3. Request to address the Board of Education

No requests were made to address the board.

4. Reports

4.a. Financial Report

Dr. Gannon reported on the financial status of the district.

#### 4.b. Board Report

The transportation committee met prior to the board meeting to discuss the options for possible replacement of vehicles in the future.

#### 4.c. Superintendent's Report

The Buffalo County Joint Hearing will be held on September 19th at 6:30 pm at 610 Central Ave. Kearney, NE. Dr. Gannon also shared the quarterly update of her superintendent goals.

#### 4.d. Secondary Principal's Report

Mrs. Meyer shared that 7-12 enrollment is 110, fall sports are underway, schedules have been finalized and 7th and 9th grade orientation was completed on August 10th.

#### 4.e. Elementary Principal's Report

Mr. Kenton reported an enrollment of 174 for PK-6th grades. He also updated the board on the district's continuous improvement team progress and showed a video of the new Shelton Public School app.

#### 5. New Business

##### 5.a. Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage by up to seven percent (7%).

Motion made by Chris Lewis seconded by Dana Tompkin to to adopt a resolution to increase the school districts base growth percentage by 7% to determine its property tax request authority. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

##### 5.b. Discussion regarding a draft copy of the budget for the 23-24 school year.

Dr. Gannon shared the proposed budget for the 23-24 school year, but she is still waiting to receive valuations from Hall, Adams and Kearney counties to finalize it.

##### 5.c. Review and/or revise Policies: 9001 Multicultural Education, 9003 Extracurricular Drug Testing Program, 9005 Admission of Students, 9007 Athletic Contest Participation By Sixth Graders, 9008 Student Internet And Computer Access, 9010 Student Bullying, 9011 Routine Directory Information, 9013 Pregnant or Parenting Students

Motion made by Lisa Stewart seconded by Russ Muhlbach to to approve policies 9001 Multicultural Education, 9005 Admission of Students, 9003 Extracurricular Drug Testing Program, 9007 Athletic Contest Participation by Sixth Graders, 9008 Student Internet and Computer Access and 9013 Pregnant or Parenting Students as amended and policy 9010 Student Bullying as presented.. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

5.d. Consideration to approve equipment as surplus.

No items to consider.

6. Old Business

7. Adjournment

Motion made by Kay Johnson seconded by Emmy Power to to adjourn at 9:22 pm. Vote:  
Passed  
Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

Respectfully Submitted,  
Lisa Stewart, Secretary

**Special Hearing Policy 8021 Parent and Guardian Involvement**

**Monday, July 17, 2023**

the Elementary Conference Room

7:30 PM

President Lewis called the Special Hearing Policy 8021 Parent and Guardian Involvement to order at 7:30 PM on Monday, July 17, 2023 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

Kay Johnson: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present, Dana Tompkin: Present. Present: 6.

Administrators Dr. Gannon, Mrs. Meyer and Mr. Kenton were present as well as 1 visitor.

2. Request to address the Board of Education

No requests were made to address the board.

3. Review and/or revise Policy 8001 Parent Engagement in Title I Program and Policy 8003 Parent and Guardian Involvement in Education Practices.

Reviewed policies 8001 and 8003 no changes were made.

4. Adjournment

Motion made by Kay Johnson seconded by Emmy Power to to adjourn at 7:34 pm. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea

Yea: 6, Nay: 0

Respectfully Submitted,  
Lisa Stewart, Secretary

**Special Hearing Policy 9003 Student Fees**  
**Monday, July 17, 2023**  
the Elementary Conference Room  
7:30 PM

President Lewis called the Special Hearing Policy 9003 Student Fees to order at 7:30 PM on Monday, July 17, 2023 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

Kay Johnson: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present, Dana Tompkin: Present. Present: 6.

Administrators Dr. Gannon, Mr. Kenton and Mrs. Meyer were here as well as 1 visitor.

2. Request to address the Board of Education

No requests were made to address the board.

3. Review and/or revise Policy 9002 Student Fees

Motion made by Chris Lewis seconded by Lisa Stewart to approve policy 9002 as amended including new lunch prices. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

4. Adjournment

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Motion made by Chris Lewis seconded by Kay Johnson to to adjourn at 7:54 p. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

Respectfully Submitted,  
Lisa Stewart, Secretary

**Regular Meeting of the Shelton Public Schools Board of Education**  
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1. Call to order and roll call

Kay Johnson: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present, Dana Tompkin: Present. Present: 6.

Administrators Dr. Gannon, Mrs. Meyer and Mr. Kenton were present along with 1 visitor.

2. Routine matters

2.a. Review and approve minutes

Motion made by Emmy Power seconded by Dana Tompkin to review and approve minutes from the June 12, 2023 meeting as presented. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

2.b. Review and approve claims

Motion made by Lisa Stewart seconded by Kay Johnson to review and approve claims 55905 to 55966 in the amount of \$233,376.85 plus regular payroll. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

3. Request to address the Board of Education

No requests to address the board of education.

4. Reports

4.a. Financial Report

Dr. Gannon reported on the financial status of the district.

4.b. Board Report

Negotiations committee met prior to the board meeting to discuss plans and a timeline for this fall.

#### 4.c. Superintendent's Report

Dr. Gannon reported on potential dates for budget hearings depending on 2023-2024 budget. Back to school picnic for staff will be August 17th.

#### 4.d. Elementary Principal's Report

Mr. Kenton reported that new teacher training was completed and elementary open house will be August 14th.

#### 4.e. Secondary Principal's Report

Mrs. Meyer reported on coaching duties for the 23-24 school year, that credit recovery has been completed and reported an update on the FKC survey results.

### 5. New Business

#### 5.a. Discussion and consideration to approve the handbook changes for the 23-24 school year.

Motion made by Chris Lewis seconded by Emmy Power to approve the 2023-2024 Student Handbook as amended to include the new lunch prices. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

#### 5.b. Discussion and possible approval of board meeting dates for the 23-24 school year.

Motion made by Lisa Stewart seconded by Russ Muhlbach to approve the board meetings dates for the 2023-2024 school year as amended. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

#### 5.c. Discussion and possible action regarding lunch prices for the 23-24 school year.

Motion made by Emmy Power seconded by Russ Muhlbach to approve the meal prices for the 2023-2024 school year as presented. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

#### 5.d. Discussion and possible action regarding prices for an annual activity pass for the 23-24 school year.

Motion made by Chris Lewis seconded by Dana Tompkin to approve annual activity passes and gate prices as amended. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

5.e. Discussion and possible action regarding daily pay rate for substitute teachers for the 23-24 school year.

Motion made by Russ Muhlbach seconded by Kay Johnson to increase the substitute daily pay as presented. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

5.f. Consideration to designate the 2005 copyright Nebraska History Textbooks and old laminator as surplus to be discarded.

Motion made by Chris Lewis seconded by Dana Tompkin to designate the Nebraska history books and laminator as surplus. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

## 6. Old Business

6.a. Consideration to approve the KSB Policy updates for the 23-24 school year.

Motion made by Chris Lewis seconded by Lisa Stewart to adopt policies: 9034, 9035, 7036, 3031, 3029 as presented, policy 8004 as revised and approve as reviewed policies: 3015, 3030, 4001, 4019, 4023, 4024, 4027, 5006, 5008, 5016, 7008, 8002, 9006, 9018.. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

## 7. Adjournment

Motion made by Russ Muhlbach seconded by Emmy Power to to adjourn at 9:39 pm. Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea  
Yea: 6, Nay: 0

Respectfully Submitted,  
Lisa Stewart, Secretary

Aug-23

Credit Card - 1495	Vendor	Cost	Program	Amount
	USPS	\$ 1,508.40	Postage	\$ 1,508.40
	Lincoln Journal Star	\$ 26.99	Sec. Periodical	\$ 26.99
	San Pedro	\$ 181.22	FFA	\$ 181.22
	Finance Charge	\$ 60.23	Fees	\$ 124.38
Credit Card - 8527	Admin Supply	\$ 9.95	Admin Supply	\$ 9.95
	Finance Charge	\$ 31.60	Teaching Sec	\$ 104.45
Credit Card - 3923	Wonderworkshop	\$ 104.45	Elem SPED	\$ 9.99
	Everyday Speech	\$ 9.99	Lunch - Training	\$ 125.00
	University Of NE - Reg	\$ 125.00	Lunch - Equipment	\$ 1,225.15
	Webstruant	\$ 1,225.15		
	Finance Charge	\$ 32.55		
	<b>Total</b>	\$ 3,315.53	<b>Total</b>	\$ 3,315.53

# Shelton Public Schools

## Check Register Report by Check Number

Bank: [All]; Bank Account: [All]; Begin Check Number: 55971; End Check Number: 56021; Check Status: Paid; Created On: 8/10/2023 11:50:19 A

Bank	Account Number		
Cornerstone Bank	031038968		
Paid Date	Check Number	Type	Vendor Name
8/14/2023	55971	Payroll Liability	Aflac
8/14/2023	55972	Payroll Liability	Blue Cross Blue Shield
8/14/2023	55973	Payroll Liability	Companion Insurance Company
8/14/2023	55974	Payroll Liability	Credit Management Services, Inc.
8/14/2023	55975	Payroll Liability	Dist. 19 Payroll Acct.
8/14/2023	55976	Payroll Liability	District 19 Payroll Acct.
8/14/2023	55977	Payroll Liability	Horace Mann Life Insurance Co
8/14/2023	55978	Payroll Liability	Payroll Account - Dist 19
8/14/2023	55979	Payroll Liability	Principal Life Insurance Co
8/14/2023	55980	Payroll Liability	Shelton School Payroll Acct.
8/14/2023	55981	Payroll Liability	Vision Service Plan
8/10/2023	55982	Accounts Payable	A.C. Technologies, LLC
8/10/2023	55983	Accounts Payable	Amazon Capital Services, Inc.
8/10/2023	55984	Accounts Payable	Ask Supply Co., LLC
8/10/2023	55985	Accounts Payable	Black Hills Energy
8/10/2023	55986	Accounts Payable	Business Card
8/10/2023	55987	Accounts Payable	CL Repair
8/10/2023	55988	Accounts Payable	Clevenger Propane
8/10/2023	55989	Accounts Payable	Clipper Publishing Co., Inc.
8/10/2023	55990	Accounts Payable	Copper Penny Station, LLC
8/10/2023	55991	Accounts Payable	Culligan
8/10/2023	55992	Accounts Payable	Eakes Office Solutions
8/10/2023	55993	Accounts Payable	Educational Service Unit #10
8/10/2023	55994	Accounts Payable	Egan Supply Co.
8/10/2023	55995	Accounts Payable	Terry L. Furby
8/10/2023	55996	Accounts Payable	Heartland Disposal, Inc.
8/10/2023	55997	Accounts Payable	Innovative Office Solutions, LLC
8/10/2023	55998	Accounts Payable	J.W. Pepper & Son, Inc.
8/10/2023	55999	Accounts Payable	Kearney Area Landfill
8/10/2023	56000	Accounts Payable	KSB School Law PC LLO
8/10/2023	56001	Accounts Payable	L and N Enterprises
8/10/2023	56002	Accounts Payable	Lakeshore Learning Materials
8/10/2023	56003	Accounts Payable	Larry's Market
8/10/2023	56004	Accounts Payable	Loup Valley Lighting, Inc.
8/10/2023	56005	Accounts Payable	Todd C. Sutton
8/10/2023	56006	Accounts Payable	Matheson Tri-Gas, Inc.
8/10/2023	56007	Accounts Payable	MCI
8/10/2023	56008	Accounts Payable	Musician's Friend
8/10/2023	56009	Accounts Payable	National Art & School Supplies, Inc.
8/10/2023	56010	Accounts Payable	NCSA
8/10/2023	56011	Accounts Payable	Nebraska Central Telephone Co
8/10/2023	56012	Accounts Payable	Nebraska Public Power Dist.
8/10/2023	56013	Accounts Payable	Optum
8/10/2023	56014	Accounts Payable	Rasmussen Mechanical Services
8/10/2023	56015	Accounts Payable	Really Good Stuff LLC
8/10/2023	56016	Accounts Payable	Scholastic, Inc.
8/10/2023	56017	Accounts Payable	The Sherwin-Williams Co.
8/10/2023	56018	Accounts Payable	Village Of Shelton
8/10/2023	56019	Accounts Payable	Kevin Willis

8/10/2023	56020	Accounts Payable	Woodward Disposal Service, Inc.
8/10/2023	56021	Accounts Payable	Yanda's Music
<b>Sub Total</b>			
<b>Grand Total</b>			

AM

Amount	Check Status
\$2,018.36	Paid
\$51,911.54	Paid
\$103.50	Paid
\$214.53	Paid
\$6,407.97	Paid
\$41,862.06	Paid
\$200.00	Paid
\$350.00	Paid
\$734.87	Paid
\$38,605.50	Paid
\$525.35	Paid
\$577.55	Paid
\$2,196.94	Paid
\$1,074.40	Paid
\$779.57	Paid
\$1,784.16	Paid
\$180.36	Paid
\$20.00	Paid
\$157.37	Paid
\$559.24	Paid
\$45.00	Paid
\$388.60	Paid
\$750.56	Paid
\$7,215.00	Paid
\$643.00	Paid
\$335.00	Paid
\$68.40	Paid
\$97.25	Paid
\$44.70	Paid
\$350.00	Paid
\$784.50	Paid
\$398.43	Paid
\$65.40	Paid
\$524.40	Paid
\$320.00	Paid
\$83.75	Paid
\$66.49	Paid
\$675.39	Paid
\$974.92	Paid
\$225.00	Paid
\$264.98	Paid
\$4,582.53	Paid
\$150.00	Paid
\$283.64	Paid
\$97.97	Paid
\$316.27	Paid
\$1,452.15	Paid
\$998.50	Paid
\$12.18	Paid

\$26.50	Paid
\$30.00	Paid
<b>\$172,533.78</b>	
<b>\$172,533.78</b>	

# Shelton Public Schools

## Check Listing Report

Accounting Cycle: FY22-23; Begin Date: 08/01/2023; End Date: 08/30/2023; Bank: [All]; Sort By Element: FUND; Account Expression: ([FUND] = "01"); Created On: 8/10/2023 11:45:42 AM

Check Date	Check Number	Payee	Type	Amount
08/10/2023	55982	A.C. Technologies, LLC	Accounts Payable	\$577.55
08/10/2023	55983	Amazon Capital Services, Inc.	Accounts Payable	\$2,196.94
08/10/2023	55984	Ask Supply Co., LLC	Accounts Payable	\$1,074.40
08/10/2023	55985	Black Hills Energy	Accounts Payable	\$779.57
08/10/2023	55986	Business Card	Accounts Payable	\$1,784.16
08/10/2023	55987	CL Repair	Accounts Payable	\$180.36
08/10/2023	55988	Clevenger Propane	Accounts Payable	\$20.00
08/10/2023	55989	Clipper Publishing Co., Inc.	Accounts Payable	\$157.37
08/10/2023	55990	Copper Penny Station, LLC	Accounts Payable	\$559.24
08/10/2023	55991	Culligan	Accounts Payable	\$45.00
08/10/2023	55992	Eakes Office Solutions	Accounts Payable	\$388.60
08/10/2023	55993	Educational Service Unit #10	Accounts Payable	\$750.56
08/10/2023	55994	Egan Supply Co.	Accounts Payable	\$7,215.00
08/10/2023	55995	Furbys Plumbing	Accounts Payable	\$643.00
08/10/2023	55996	Heartland Disposal, Inc.	Accounts Payable	\$335.00
08/10/2023	55997	Innovative Office Solutions, LLC	Accounts Payable	\$68.40
08/10/2023	55998	J.W. Pepper & Son, Inc.	Accounts Payable	\$97.25
08/10/2023	55999	Kearney Area Landfill	Accounts Payable	\$44.70
08/10/2023	56000	KSB School Law PC LLO	Accounts Payable	\$350.00
08/10/2023	56001	L and N Enterprises	Accounts Payable	\$784.50
08/10/2023	56002	Lakeshore Learning Materials	Accounts Payable	\$398.43
08/10/2023	56003	Larry's Market	Accounts Payable	\$65.40
08/10/2023	56004	Loup Valley Lighting, Inc.	Accounts Payable	\$524.40
08/10/2023	56005	M&K Electric	Accounts Payable	\$320.00
08/10/2023	56006	Matheson Tri-Gas, Inc.	Accounts Payable	\$83.75
08/10/2023	56007	MCI	Accounts Payable	\$66.49
08/10/2023	56008	Musician's Friend	Accounts Payable	\$675.39
08/10/2023	56009	National Art & School Supplies, Inc.	Accounts Payable	\$974.92
08/10/2023	56010	Nebr. Council of School Administrators	Accounts Payable	\$225.00
08/10/2023	56011	Nebraska Central Telephone Co	Accounts Payable	\$264.98
08/10/2023	56012	Nebraska Public Power Dist.	Accounts Payable	\$4,582.53
08/10/2023	56013	Optum	Accounts Payable	\$150.00
08/10/2023	56014	Rasmussen Mechanical Services	Accounts Payable	\$283.64
08/10/2023	56015	Really Good Stuff LLC	Accounts Payable	\$97.97
08/10/2023	56016	Scholastic, Inc.	Accounts Payable	\$316.27
08/10/2023	56017	The Sherwin-Williams Co.	Accounts Payable	\$1,452.15
08/10/2023	56018	Village Of Shelton	Accounts Payable	\$998.50
08/10/2023	56019	Willis Repair, LLC	Accounts Payable	\$12.18
08/10/2023	56020	Woodward Disposal Service, Inc.	Accounts Payable	\$26.50
08/10/2023	56021	Yanda's Music	Accounts Payable	\$30.00
<b>Sub Total</b>				<b>\$29,600.10</b>

**DISTRICT 19 FINANCIAL STATUS AS OF July 31, 2023**

**CASH RESERVES:**

GENERAL FUND CASH RESERVE	(7/31/2023 Interest + \$1727.29)	\$797,917.18
SPECIAL BUILDING CASH RESERVE	(7/31/2023 Interest + \$132.34)	\$74,226.52

**TOTAL CASH RESERVE ACCOUNTS: \$872,143.70**

**SAVINGS:**

GENERAL FUND CR SAVINGS 5882	\$296,057.66
<b>\$296,057.66</b>	

UNEMPLOYMENT SAVINGS #5891	\$25,426.35
VEH/BUS ACQ. Savings #9457	\$83,435.11
TECHNOLOGY ACQ SAVINGS # 5918	\$51,565.34
PARKING LOT DEPR. SAVINGS #5909	\$70,800.55
BAND UNIFORM SAVINGS #5900	\$0.10
HVAC Savings #9475	\$169,440.40

**TOTAL DEPRECIATION SAVINGS: \$400,667.85**

**TOTAL SAVINGS: \$696,725.51**

**TOTAL OF DISTRICT FUNDS: \$1,568,869.21**

<b><u>TAXES:</u></b>	<b><u>GENERAL</u></b>	<b><u>BUILDING</u></b>	<b><u>FUND TOTALS:</u></b>	
BUFFALO	\$31,746.40	\$358.21	GENERAL	\$1,093,974.84
HALL	\$7,842.99	\$102.25	DEPRECIATION	\$400,667.85
ADAMS	\$1,148.51	\$16.61	LUNCH	\$35,805.70
KEARNEY	\$359.86	\$0.00	SPECIAL BLDG	74,226.52
<b>TOTAL TAXES</b>	<b>\$41,097.76</b>	<b>\$477.07</b>		

<b>Net Wages</b>	\$ 145,908.44
<b>Employee - Liabilities</b>	\$ 88,536.71
<b>General Fund Expenditures</b>	\$ 29,600.10
<b>Receipts for July 2023</b>	\$ 50,938.53

**SHELTON PUBLIC SCHOOLS: GENERAL FUND MONTHLY COMPARISION**

	2021-22	2022-23		2021-22	2022-23
Sept. Expenditures Reported @ Board Mtg	\$80,685.10	\$94,052.00	Mar. Expenditures Reported @ Board Mtg	\$101,329.00	\$51,047.00
Sept. Net Payroll	\$249,057.29	\$241,594.00	Mar. Net Payroll	\$244,426.00	\$252,300.00
Sept. EOM Expenditures	-		Mar. EOM Expenditures	-	
Total Sept. Expenditures	<b>\$ 329,742.39</b>	<b>335,646.00</b>	Total Mar. Expenditures	<b>\$345,755.00</b>	<b>\$303,347.00</b>
Percent of Budget Spent	4.88%	4.92%	Accumulated Totals	<b>\$ 2,409,387.00</b>	<b>\$2,250,396.00</b>
Cash On Hand	<b>\$1,454,002.00</b>	<b>\$1,539,367.00</b>	Percent of Budget Spent	5.12%	4.45%
			Cash On Hand	<b>\$ 911,789.00</b>	<b>\$1,042,928.00</b>
Oct. Expenditures Reported @ Board Mtg	\$90,029.71	\$84,336.00	April Expenditures Reported @ Board Mtg	\$57,244.00	\$65,530.00
Oct. Net Payroll	\$243,908.31	\$240,976.00	April Net Payroll	\$244,969.00	\$242,787.00
Oct. EOM Expenditures			April EOM Expenditures	-	
Total Oct. Expenditures	<b>\$392,165.00</b>	<b>325,312.00</b>	Total April Expenditures	<b>302,213.00</b>	<b>\$308,317.00</b>
Accumulated Totals	<b>\$ 721,907.39</b>	<b>\$660,958.00</b>	Accumulated Totals	<b>\$ 2,711,600.00</b>	<b>\$2,558,713.00</b>
Percent of Budget Spent	5.81%	4.77%	Percent of Budget Spent	4.48%	4.52%
Cash On Hand	<b>\$1,201,721.00</b>	<b>\$1,356,701.00</b>	Cash On Hand	<b>\$ 715,126.00</b>	<b>\$1,056,228.00</b>
Nov. Expenditures Reported @ Board Mtg	\$55,418.07	\$68,926.00	May Expenditures Reported @ Board Mtg	\$57,241.00	\$71,765.00
Nov. Total Payroll	\$247,510.19	\$245,884.00	May Net Payroll	\$247,243.00	\$243,409.00
Nov. EOM Expenditures	-		May EOM Expenditures	-	
Total Nov. Expenditures	\$361,671.00	314,810.00	Total May Expenditures	<b>304,484.00</b>	<b>\$315,174.00</b>
Accumulated Totals	<b>\$1,144,306.00</b>	<b>\$975,768.00</b>	Accumulated Totals	<b>\$ 3,016,084.00</b>	<b>\$2,873,887.00</b>
Percent of Budget Spent	5.36%	4.62%	Percent of Budget Spent	4.51%	4.62%
Cash On Hand	<b>\$909,822.00</b>	<b>\$1,097,486.00</b>	Cash On Hand	<b>\$ 1,725,023.00</b>	<b>\$1,788,144.00</b>
			June Expenditures Reported @ Board Mtg	\$58,000.00	\$90,172.00
Dec. Expenditures Reported @ Board Mtg	\$86,223.00	\$88,189.00	June Net Payroll	\$239,179.00	\$235,878.00
Dec. Total Payroll	\$245,585.81	\$243,477.00	June EOM Expenditures	-	
Dec. EOM Expenditures	-		Total June Expenditures	<b>297,179.00</b>	<b>\$326,050.00</b>
Total Dec. Expenditures	<b>331,809.00</b>	<b>331,666.00</b>	Accumulated Totals	<b>\$ 3,313,263.00</b>	<b>\$3,199,937.00</b>
Accumulated Totals	<b>\$ 1,476,115.00</b>	<b>1,307,434.00</b>	Percent of Budget Spent	4.40%	0.04782643135
Percent of Budget Spent	4.91%	4.87%	Cash On Hand	<b>\$ 1,678,362.00</b>	<b>\$1,888,548.00</b>
Cash On Hand	<b>\$ 686,300.00</b>	<b>\$972,329.00</b>			
			July Expenditures Reported @ Board Mtg	\$145,645.00	\$29,600.00
Jan. Expenditures Reported @ Board Mtg	\$49,058.00	\$72,612.00	July Net Payroll	\$235,091.93	\$234,445.00
Jan. Net Payroll	\$243,555.00	\$245,094.00	July EOM Expenditures	-	
Jan. EOM Expenditures			Total July Expenditures	<b>309,177.00</b>	<b>\$264,045.00</b>
Total Jan. Expenditures	<b>\$292,973.00</b>	<b>\$317,706.00</b>	Accumulated Totals	<b>\$ 3,622,440.00</b>	<b>\$3,434,382.00</b>
Accumulated Totals	<b>\$ 1,769,088.00</b>	<b>1,625,140.00</b>	Percent of Budget Spent	4.58%	3.87%
Percent of Budget Spent	4.34%	4.66%	Cash On Hand	<b>\$ 1,370,190.00</b>	<b>\$1,568,869.00</b>
Cash On Hand	<b>\$ 993,449.00</b>	<b>\$1,162,754.00</b>			
			August Expenditures Reported @ Board Mtg	\$160,866.00	
Feb. Expenditures Reported @ Board Mtg	\$52,409.00	\$73,729.00	August Net Payroll	\$247,959.00	
Feb. Net Payroll	\$242,135.00	\$248,180.00	August EOM Expenditures		
Feb. EOM Expenditures	-		Total August Expenditures	<b>408,825.00</b>	
Total Feb. Expenditures	<b>294,544.00</b>	\$321,909.00	Accumulated Totals	<b>\$ 4,031,265.00</b>	
Accumulated Totals	<b>\$ 2,063,632.00</b>	<b>1,947,049.00</b>	<b>BUDGET</b>	<b>\$6,752,833.00</b>	<b>\$6,817,360.00</b>
Percent of Budget Spent	4.36%	4.72%	<b>TOTAL % OF BUDGET SPENT =</b>	59.70%	\$0.00
Cash On Hand	<b>\$ 1,050,940.00</b>	<b>\$1,331,775.00</b>	Cash On Hand	<b>\$ 1,054,657.00</b>	\$269,361

# Superintendent Goals Quarterly Update

## August 2023

### #1 - BUDGET

- Create a realistic and workable budget
- Budget to be able to carry out the Shelton Capital Improvement Schedule
  - As always I will continue to look for grant opportunities.
    - School violence prevention grant- still waiting to receive notification of this award.
    - Currently researching an Arts NOW grant- Looking to see if this could allow us to update curtains on the stage and any lighting or sound improvements that are needed.
- Stay abreast of the current budget and continue to build cash reserve
  - I am currently in the process of preparing the 23-24 budget. This year I will need to closely monitor expenditure in all categories knowing in future years our expenditures could increase and our ability to tax will remain rather stagnant.
  - In addition, I am also working to protect the district budget authority and tax asking authority by adding the 7% base growth increase resolution to the August board agenda.
- Manage and build depreciation funds
  - I am meeting with the buildings and grounds committee to begin the process of replacing the red freestyle as outlined in the capital improvement schedule

### #2 - COMMUNICATION

- Create a timely and consistent communication mechanism on hot topics or relevant information at least twice a month for the Board of Education
  - Continue with weekly updates

# Superintendent Goals Quarterly Update

## August 2023

- Utilize district-wide communication tools and social media to provide timely information as it relates to consistent communication for students and parents
  - The app is up and running.
  - I asked Mr. Kenton to put out information to parents on our social media about our new district app. This will be a great tool for parents to access district information throughout the school year.
- Develop and implement an action plan based on the results of the NASB Staff Well-being Survey
  - I am taking steps this year to focus on accountability. See details below in the expectations and accountability section.
  - I have added a curriculum committee to our list of committees as requested in the staff survey.
    - During the August staff in-service training, there will be an opportunity for staff to sign-up for existing committees and also sign up for the new curriculum committee.
- Create a visible presence in the school at activities and local organizations
  - Continue to attend school and community activities
  - Continue membership with the Lion's Club

### #3 - EXPECTATIONS AND ACCOUNTABILITY

- Promote high and consistent expectations for staff and students
  - I created a guidance document for staff leave that aligns with the master agreement so staff know which reason to select for the type of leave they are requesting. I met with the principals over the summer to go over the document so they are clear on the types of leave and what does or does not qualify based on the master agreement. We will go over that with all staff at the beginning of the year.

# Superintendent Goals Quarterly Update

## August 2023

- o During our weekly administrator meetings, I have directed the principals to provide a student attendance report, staff attendance report, and their weekly classroom walkthrough report. This will serve as an accountability measure but also act as a method for maintaining consistent expectations PK-12.
- Create roles and responsibilities to determine if the current staffing is sustainable (all roles in the district).
- Continue to develop collaborative relationships between all staff to maximize opportunities for students.
  - o The agenda for the staff in-service meetings have several opportunities for staff collaboration and input.

To: Board of Education  
From: Jenette Meyer  
Date: August 14, 2023  
Re: Board Report

7-12 Enrollment: 110

- Professional Development
  - Attended NSAA Administrative Outreach Seminar in Lincoln 7/20/23
- Schedules were finalized on Monday, August 7, 2023 - some modifications have been made
- Dr. Albrecht has 1 period designated for HAL
  - we will be discussing how this will work for our students
- 7th and 9th grade Orientation
  - August 10, 2023 in evening
  - Mrs. Flint and Mrs. Meyer met with the students and parents.
    - 14 of the 18 7th grade students attended
    - 15 of the 22 9th grade students attended
- Fall Sports
  - Conditioning week has been completed
  - 1st Week of Fall practice has been completed
  - Football - 16 athletes
  - Cross Country - 5 H.S. / 8 JH athletes
  - Volleyball - 12 athletes

Respectfully submitted,

Jenette Meyer

To: Board of Education  
From: Jeff Kenton  
Date: August 14, 2023  
Re: Board Report

### PK-6 Enrollment

- 174 Students

### Professional Development

- The District Continuous Improvement Team met and worked with ESU 10 on Thursday afternoon.
- District Team Consists of:
  - Admin Team
  - Becky Roe, Alice Rabbe, Lauren King, Alie Kropp, Stephanie Flint, Meghan Schneringer, Jeanne Pope, Kelsey Hubbert
- Continuous Improvement Goal
  - After reading a passage over grade-level content, all students will be able to effectively write informative/explanatory pieces in multiple curricular areas according to grade-level expectations as assessed by district-created rubrics aligned to Nebraska State ELA Standards.
  - The next steps include the following:
    - Monthly staff meetings to Inform staff of Scope and Sequence and provide professional development
    - Develop a Writing Scope and Sequence including the length, frequency and type of writing by subject area and determine where the skills will be taught
    - Create rubrics and collect baseline data

Respectfully Submitted,

Jeff Kenton

**RESOLUTION OF THE BOARD OF EDUCATION TO  
INCREASE BASE GROWTH PERCENTAGE TO  
DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY**

WHEREAS, the Board of Education (“Board”) for **Buffalo County School District 10-0019**, commonly known as **Shelton Public Schools** (the “School District”), is planning the School District’s annual budget for the 2023–2024 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District’s property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to \_\_\_\_\_ percent (\_\_\_\_%).

**[NOTE TO BE DELETED:** The maximum increase to the base growth that may be approved in this manner is as follows:

<b>Average Daily Membership</b>	<b>Maximum Increase to Base Growth Percentage</b>
Up to 471 students	7%
472 to 3,044 students	6%
3,045 to 10,000 students	5%
More than 10,000 students	4%

**PLEASE DELETE THIS NOTE AND TABLE BEFORE FINALIZING AND APPROVING]**

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2023–2024 budget in an amount of \_\_\_\_\_%.

Said Resolution was adopted by the Board of Education by a vote of \_\_\_\_\_ to \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
President of the Board of Education

ATTEST:

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Secretary of the Board of Education

KAREN A. HAASE <sup>NE, SD, IA, WY</sup>  
STEVE WILLIAMS <sup>NE, SD</sup>  
BOBBY TRUHE <sup>NE, SD</sup>  
COADY H. PRUETT <sup>NE, SD, CO</sup>



JORDAN JOHNSON <sup>NE, WY</sup>  
TYLER COVERDALE <sup>SD</sup>  
SARA HENTO <sup>SD, NE</sup>  
SHARI RUSSELL, Paralegal

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## M E M O R A N D U M

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**To:** Superintendent Shanna Gannon and the Shelton Public Schools Board of Education

**FROM:** Steve Williams

**DATE:** July 28, 2023

**RE:** Board Vote to Increase Base Growth Percentage Used to Determine Property Tax Request Authority

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### I. INTRODUCTION

I am following up on your request for information and materials regarding the board of education's ability to increase the base growth percentage used to determine the school district's property tax request authority. We prepared this memorandum summarizing the steps that a school district must follow to carry out such an increase, together with the attached documents that will help your district do so.

### II. DISCUSSION

#### A. Background

As you know, Nebraska recently enacted the *School District Property Tax Limitation Act* (the "Act"), which was part of LB 243 (2023) and is now codified at NEB. REV. STAT. §§ 79-3401 to 79-3408. The Act's default rule is that the magnitude of a school district's property tax request (irrespective of either the \$1.05 levy limit, or otherwise permissible budget growth) is limited to a statutorily-defined **property tax request authority**. The Act generally requires the Nebraska Department of Education (the "Department") to calculate each district's property tax request authority as follows:

301 SOUTH 13TH STREET, SUITE 210  
LINCOLN, NEBRASKA 68508

KSB SCHOOL LAW, PC, LLO  
KSBSCHOOLLAW.COM  
(402) 804-8000  
ATTORNEYS LICENSED IN STATES INDICATED

141 NORTH MAIN AVENUE, SUITE 504  
SIOUX FALLS, SOUTH DAKOTA 57104

**Step One:** "The school district's property tax request<sup>1</sup> from the prior year shall be added to the non-property-tax revenue<sup>2</sup> from the prior year minus any investment income from special building funds from the prior year, and the total shall be increased by the school district's **base growth percentage.**"<sup>3</sup> *Id.* § 79-3403(2)(a).

**Step Two:** The amount calculated in Step One is then "decreased by the amount of total non-property-tax revenue for the current

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<sup>1</sup> "Property tax request means the total amount of property taxes for the general and special building funds requested to be raised for a school district through the levy imposed pursuant to section 77-1601." NEB. REV. STAT. § 79-3402(6).

<sup>2</sup> "Non-property-tax revenue means revenue of a school district from all state and local sources other than real and personal property taxes. Non-property-tax revenue does not include grants, donations, bonds, all revenue from a school district that has been merged into another school district or dissolved, activity funds, bond funds, cooperative funds, depreciation funds, employee benefit funds, nutrition funds, qualified capital purpose undertaking funds, or student fee funds, insurance proceeds, proceeds from the sale of property including land, buildings, or capital assets in special building funds, or proceeds of financing." *Id.* § 79-3402(5).

<sup>3</sup> The Act defines "base growth percentage" as follows:

Base growth percentage means the sum of:

(a) Three percent;

(b) The annual percentage increase in the student enrollment of the school district multiplied by:

(i) One if the school district's student enrollment has grown by an average of at least three percent and by at least one hundred fifty students over the preceding three years;

(ii) Seven-tenths if the school district's student enrollment has grown by an average of at least three percent over the preceding three years; or

(iii) Four-tenths if subdivisions (3)(b)(i) and (3)(b)(ii) of this section do not apply;

(c) The percentage obtained by first dividing the annual increase in the total number of limited English proficiency students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths; and

(d) The percentage obtained by first dividing the annual increase in the total number of poverty students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths."

*Id.* § 79-3402(3).

year and adjusted for any known or documented errors in documentation received by the department from the school district.” *Id.* § 79-3403(2)(b).

The Department then certifies the amount calculated by this method to each school board as the district’s property tax request authority.

The Act lays out two methods by which your district can exceed this default rule for calculating the magnitude of the district’s property tax request. First, the school district’s property tax request may exceed its property tax request authority by a specific amount when such increase is “approved by a sixty percent majority of legal voters voting on the issue at a special election called for such purpose.” *Id.* § 79-3405(1). You have not asked about this method and this memo does not address the special election method of increasing your permissible property tax request. The second method is discussed in more detail below.

## **B. Board Vote to Increase Base Growth Percentage**

Unlike the special election method of increasing the actual property tax request by a certain amount, this method allows the board to vote to increase *the base growth percentage*. This should have the effect of increasing the property tax request authority for the current year, but of course the absolute amount of the property tax request authority (in dollars) will depend upon the changes in the non-property-tax revenue for the current year.

**The proposed increase in the base growth percentage must be approved by at least 70% of the school board members.** Please note that this is not 70% of a quorum, but rather 70% of the entire board—irrespective of the number of board members present for the meeting. So, as an example, for a six-member board, at least five board members must vote in favor of the proposed increase even if only five board members are present.

The maximum base growth percentage increase that a school district can adopt by a board vote **depends on the size of the school district’s average daily membership** (“ADM”). In our conversations with the Department, they plan to use the “most recent” ADM numbers for each school district, which (for now) shows the numbers for the 2021–2022 school year. The following table shows the maximum increases that correspond to the size of the school’s ADM.

<b>Average Daily Membership</b>	<b>Maximum Increase in Base Growth %</b>
Up to 471 students	7%
472 to 3,044 students	6%

3,045 to 10,000 students	5%
More than 10,000 students	4%

Prior to voting to increase your district’s base growth percentage by board vote, the school board must “publish notice of the upcoming vote in a newspaper of general circulation in the school district.” *Id.* § 79-3405(2)(b). This publication must “occur at least one week prior to the public meeting at which the vote will be taken.” *Id.* As you most likely already know, just as for the date of publication for purposes of a regular board meeting, the time is measured from when the notice actually appears in the newspaper, and not when you submit it for publication.

We have prepared a sample meeting notice, together with a sample agenda item in the attached documents.

We recommend that the board’s vote on the proposed increase take the form of a written resolution. Although a written resolution is not legally required (a simple board motion should suffice), we believe that the resolution will help organize the board’s discussion and serve as good evidence of the specific vote that was taken if such a vote is later scrutinized. We prepared the attached resolution for your use. As you can see, there are placeholders for both the actual percentage growth that is approved as well as the vote tally (which must be at least 70% of the board members).

If the board approves the proposed increase, you can submit documentation of that approval (e.g., the enclosed resolution) to the Department when you submit your budget documents.

### **III. CONCLUSION**

We hope that you find this information and the attached resources helpful. If you have any additional questions or if there is anything that you would like to discuss, please do not hesitate to reach out to me.

## 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

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## 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 2022-2023 year.

## **If your school district has held a successful election to override the levy limits which is in effect for this budget year, and/or a successful election to override the Property Tax Request Authority, you will also need:**

- Election Ballot and Certified Election Results for the special election to override the levy limits and/or the Property Tax Request Authority .

Please Complete this **Basic Data Input** -It will put information consistently through

**INPUT ↓**

County-District #:	10-0019	
Name of School:	Shelton Public School	
Name of County:	Buffalo	<i>Do not include the word "County"</i>
Class:		
Current School District Taxable Value		<i>From County Assessor Certifi</i>
Prior School District Taxable Value	353,374,960	<i>From Prior Year Budget, Cove</i>
Prior Year TOTAL Property Tax Request	4,022,025.00	<i>From Prior Year Budget, Cove</i>
Prior Year Property Tax Request - All Other Purposes ONLY	3,708,793.00	<i>From Prior Year Budget, Cove</i>
Prior Year Levy Rate	1.049278	<i>Prior Year total levy set by Cc</i>
School District Real Growth Value		<i>From County Assessor Certifi</i>
School District Prior Year Total Real Property Valuation		<i>From County Assessor Certifi</i>
Hearing Held On:		
Day of month:		
Month:		
Year:	2023	
Time:		
A.M. or P.M.:		
Location of Hearing:		
Special Hearing to Set Final Tax Request Held On:		
Day of month:		
Month:		
Year:	2023	
Time:		
A.M. or P.M.:		
Location of Hearing:		





**2023-2024**  
**STATE OF NEBRASKA**  
**SCHOOL DISTRICT BUDGET FORM**

County-District #: 10-0019      Class #: \_\_\_\_\_

Shelton Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Buffalo County

This budget is for the Period **SEPTEMBER 1, 2023** through **AUGUST 31, 2024**

**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	\$ -	\$ 3,832,828.00	\$ 3,832,828.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 252,525.00		\$ 252,525.00
Special Building Fund	\$ -	\$ 20,202.00	\$ 20,202.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 94,949.00	\$ 94,949.00
<b>Total All Funds</b>	<b>\$ 252,525.00</b>	<b>\$ 3,947,979.00</b>	<b>\$ 4,200,504.00</b>

Outstanding Bonded Indebtedness as of September 1, 2023  
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

\$ 3,006,396.00	Principal
\$ 199,881.00	Interest
\$ 3,206,277.00	<b>Total Outstanding Bonded Indebtedness</b>

<b>Total Certified Valuation (All Counties)</b>	\$ 367,000,000
---	----------------

*(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, 2022 through June 30, 2023?

YES                       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, 2022 through June 30, 2023?

YES                       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 2023-2024 school fiscal year?

YES                       NO

**APA Contact Information**

Auditor of Public Accounts  
 PO Box 98917  
 Lincoln, NE 68509

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

**Website:** [auditors.nebraska.gov](http://auditors.nebraska.gov)

**Questions - E-Mail:** [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Submission Information**

**Budget Due by 9-30-2023**

**Submit budget to:**

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

2023-2024 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	1,321,413.00	3,153,504.00	3,794,500.00	6,948,004.00	1,097,060.00	5,850,944.00	6,948,004.00	-	6,948,004.00
Depreciation	374,533.00	374,533.00		374,533.00			374,533.00		374,533.00
Employee Benefit	25,296.00	25,296.00		25,296.00			25,296.00	-	25,296.00
Contingency	-	-		-			-		-
Activities	103,237.00	300,000.00		300,000.00			300,000.00	-	300,000.00
School Nutrition	37,240.00	250,000.00		250,000.00			250,000.00	-	250,000.00
Bond	161,409.00	161,409.00	250,000.00	411,409.00			411,409.00	-	411,409.00
Special Building	8,935.00	180,000.00	20,000.00	200,000.00			200,000.00		200,000.00
Qualified Capital Purpose Undertaking	176,332.00	176,332.00	94,000.00	270,332.00			270,332.00	-	270,332.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>2,208,395.00</b>	<b>4,621,074.00</b>	<b>4,158,500.00</b>	<b>8,779,574.00</b>	<b>1,097,060.00</b>	<b>5,850,944.00</b>	<b>8,779,574.00</b>	<b>-</b>	<b>8,779,574.00</b>

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	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)	3,794,500.00	250,000.00	20,000.00	94,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	38,328.00	2,525.00	202.00	949.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,832,828.00	252,525.00	20,202.00	94,949.00

<b>CERTIFIED STATE AID</b>	<b>MOTOR VEHICLE TAXES</b>
\$ 410,893.00	\$ 125,000.00

<b>COUNTY TREASURER'S BALANCE, 9-1-2023</b>			
-	-	-	-

2022-2023 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	1,773,088.00	3,183,278.00	2,925,625.00	6,108,903.00	787,497.00	3,999,993.00	4,787,490.00	1,321,413.00
Depreciation	222,246.00	374,533.00		374,533.00			-	374,533.00
Employee Benefit	26,568.00	26,610.00		26,610.00			1,314.00	25,296.00
Contingency	-	-		-			-	-
Activities	105,194.00	285,407.00		285,407.00			182,170.00	103,237.00
School Nutrition	28,343.00	206,632.00		206,632.00			169,392.00	37,240.00
Bond	214,334.00	230,319.00	183,094.00	413,413.00			252,004.00	161,409.00
Special Building	67,842.00	72,501.00	30,713.00	103,214.00			94,279.00	8,935.00
Qualified Capital Purpose Undertaking	304,583.00	313,047.00	71,630.00	384,677.00			208,345.00	176,332.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
<b>TOTAL ALL FUNDS</b>	<b>2,742,198.00</b>	<b>4,692,327.00</b>	<b>3,211,062.00</b>	<b>7,903,389.00</b>	<b>787,497.00</b>	<b>3,999,993.00</b>	<b>5,694,994.00</b>	<b>2,208,395.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>115,189.00</b>

2021-2022 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	1,448,419.00	2,974,012.00	3,295,704.00	6,269,716.00	826,601.00	3,670,027.00	4,496,628.00	1,773,088.00
Depreciation	301,471.00	303,613.00		303,613.00			81,367.00	222,246.00
Employee Benefit	26,555.00	26,568.00		26,568.00			-	26,568.00
Contingency	-	-		-			-	-
Activities	80,795.00	328,052.00		328,052.00			222,858.00	105,194.00
School Lunch	3,589.00	231,225.00		231,225.00			202,882.00	28,343.00
Bond	191,323.00	214,736.00	215,475.00	430,211.00			215,877.00	214,334.00
Special Building	90,540.00	104,430.00	-	104,430.00			36,588.00	67,842.00
Qualified Capital Purpose Undertaking	330,918.00	342,680.00	77,297.00	419,977.00			115,394.00	304,583.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,473,610.00</b>	<b>4,525,316.00</b>	<b>3,588,476.00</b>	<b>8,113,792.00</b>	<b>826,601.00</b>	<b>3,670,027.00</b>	<b>5,371,594.00</b>	<b>2,742,198.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets

<b>MOTOR VEHICLE TAXES</b>
<b>\$ 147,427.00</b>

## 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, NE 68876  
 TELEPHONE 308-647-6742  
 WEBSITE www.sheltonbulldogs.com/

#### BOARD CHAIRPERSON

#### CLERK/TREASURER/SUPERINTENDENT/OTHER

#### PREPARER

NAME	Chris Lewis	Lisa Stewart	Shanna Gannon
TITLE /FIRM NAME	Chairperson	Clerk/Treasurer	Superintendent
TELEPHONE	308-233-1037	308-390-6536	308-647-6742
EMAIL ADDRESS	clewis@sheltonbulldogs.org	lstewart@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

Shelton Public School

**2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Non-Bond Property Tax Request** (1) \$ 3,708,793.00  
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

**Real Growth Percentage Increase**

<u>0.00</u>	/	<u>0.00</u>	=	<u>0.00</u> % (3)
2023 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.00 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 74,175.86

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) \$ 3,782,968.86  
*(Without needing to attend Joint Public Hearing, or be included on postcard notification)*

**ACTUAL PROPERTY TAX REQUEST**

**2023-2024 ACTUAL Non-Bond Property Tax Request** (7) \$ 3,947,979.00  
*(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)*

**Property Tax Request exceeds allowable growth percentage. Political subdivision **MUST** complete the postcard notification requirements, and participate in the joint public hearing.**

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 the required information to the County Assessor electronically by September 4th. 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 School

Line No.		2023-2024 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (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	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 to 21)	\$ -

Shelton Public School  
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	3,832,828.00	252,525.00	20,202.00	94,949.00
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	252,525.00		94,949.00
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	<b>Total Exclusions (Line 3 + Line 11)</b>	-	252,525.00	-	94,949.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,832,828.00	-	20,202.00	-
14	Assessed Valuation	367,000,000	367,000,000	367,000,000	367,000,000
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	1.044367	0.000000	0.005505	0.000000
16	Total Levy for Compliance	1.049872			

**Property Tax Request MUST also be within the School District's Property Tax Request Authority.**

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	\$ 3,832,828.00	\$ 367,000,000	1.044367
Special Building Fund	\$ 20,202.00	\$ 367,000,000	0.005505
Bond Fund	\$ 252,525.00	\$ 367,000,000	0.068808
Bond Fund	\$ -	\$ 367,000,000	0.000000
Bond Fund	\$ -	\$ 367,000,000	0.000000
QCPUF Fund	\$ 94,949.00	\$ 367,000,000	0.025872
QCPUF Fund	\$ -	\$ 367,000,000	0.000000
	\$ -	\$ 367,000,000	0.000000
	\$ -	\$ 367,000,000	0.000000
	\$ -	\$ 367,000,000	0.000000
	\$ -	\$ 367,000,000	0.000000
	\$ -	\$ 367,000,000	0.000000
	\$ -	\$ 367,000,000	0.000000
	\$ -	\$ 367,000,000	0.000000
	\$ -	\$ 367,000,000	0.000000
Total	\$ 4,200,504.00		\$ 1.144552

Must agree to Cover

**Superintendent Pay Transparency Notice—Proposed Contract** (*Name of current or new superintendent*)

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 May 15, 2023 at 7:30 pm at the Shelton Conference Room in Shelton, Nebraska.

After the 2023/24 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 2023/24 year and future years are listed below:

	2023/24 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 127,565.00		\$ 127,565.00
<b>Compensation for activities outside of the regular salary:</b>			
• <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>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 20,631.36		\$ 20,631.36
• <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>	\$ 22,490.00		\$ 22,490.00
• <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>	\$ 385.00		\$ 385.00
• <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>			\$ -
<b>Totals:</b>	<b>\$ 171,071.36</b>	<b>\$ -</b>	<b>\$ 171,071.36</b>

**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 School 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 School resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	\$	3,832,828.00
Bond Fund:	\$	252,525.00
Special Building Fund:	\$	20,202.00
Qualified Capital Purpose	\$	94,949.00
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 3.86 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 1.095919 per \$100 of assessed value.

4. Shelton Public School proposes to adopt a property tax request that will cause its tax rate to be 1.144552 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 School will increase (or decrease) last year's budget by 14.85 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

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

Voting yes were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Voting no were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelton Public School (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 day of , 2023 at o'clock, , at 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)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 4,496,628.00	\$ 4,787,490.00	\$ 6,948,004.00	\$ -	\$ 3,153,504.00	\$ 3,832,828.00
Depreciation	\$ 81,367.00	\$ -	\$ 374,533.00		\$ 374,533.00	
Employee Benefit	\$ -	\$ 1,314.00	\$ 25,296.00	\$ -	\$ 25,296.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 222,858.00	\$ 182,170.00	\$ 300,000.00	\$ -	\$ 300,000.00	
School Nutrition	\$ 202,882.00	\$ 169,392.00	\$ 250,000.00	\$ -	\$ 250,000.00	
Bond	\$ 215,877.00	\$ 252,004.00	\$ 411,409.00	\$ -	\$ 161,409.00	\$ 252,525.00
Special Building	\$ 36,588.00	\$ 94,279.00	\$ 200,000.00		\$ 180,000.00	\$ 20,202.00
Qualified Capital Purpose Undertaking	\$ 115,394.00	\$ 208,345.00	\$ 270,332.00	\$ -	\$ 176,332.00	\$ 94,949.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,371,594.00</b>	<b>\$ 5,694,994.00</b>	<b>\$ 8,779,574.00</b>	<b>\$ -</b>	<b>\$ 4,621,074.00</b>	<b>\$ 4,200,504.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 252,525.00	\$ 3,947,979.00	\$ 4,200,504.00

## Notice of Special Hearing To Set Final Tax Request

Shelton Public School (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 day of, 2023 at o'clock , at for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	353,374,960	367,000,000	4%

### 2022-2023 Budget Information

### 2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Chang e in Tax Rate	Change in Operating Budget
<b>General Fund</b>	6,074,507.00	3,646,465.00	1.031897	0.993587	6,948,004.00	3,832,828.00	1.044367	1%	14%
<b>Bond Fund(s) K - 12</b>	357,585.00	222,222.00	0.062886	0.060551	411,409.00	252,525.00	0.068808	9%	15%
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund _____</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Special Building Fund</b>	115,000.00	61,419.00	0.017381	0.016735	200,000.00	20,202.00	0.005505	-68%	74%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	270,268.00	91,919.00	0.026012	0.025046	270,332.00	94,949.00	0.025872	-1%	0%
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	6,817,360.00	4,022,025.00	1.138175	1.095919	7,829,745.00	4,200,504.00	1.144552	1%	15%

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **10-0019**

Line No.	<b>GENERAL FUND</b>	Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	<b>DISBURSEMENTS &amp; TRANSFERS</b>				
2	All Instruction Except Special Education Instructional Programs	1000's	2,281,795.00	2,151,297.00	3,739,946.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	419,041.00	463,674.00	575,000.00
4	Support Services - Pupils (SPED Related)	2100's	407,560.00	316,751.00	512,060.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's		13,546.00	14,000.00
7	Support Services - Instructional	2200's		171,350.00	192,000.00
8					
9	Board of Education	2310		26,981.00	32,000.00
10	Executive Administration Services	2320	470,151.00	173,612.00	180,000.00
11	District Legal Services	2330		4,690.00	10,000.00
12	Office of the Principal	2410		337,723.00	360,000.00
13	General Administration - Business Services	2500	105,231.00	116,451.00	126,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	447,588.00	507,534.00	550,000.00
15	Vehicle Acquisition & Maintenance	2650	32,209.00	2,623.00	64,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	77,051.00	117,867.00	125,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /		7,072.00	10,000.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	2,219.00	2,482.00	2,800.00
22	Debt Services	5000	49,158.00		57,000.00
23	Federal Programs	6000's	204,625.00	155,656.00	193,198.00
24					
25	Transfers to _____ Fund	8000		38,181.00	75,000.00
26	Interfund Loan/Repayment to _____ Fund			180,000.00	130,000.00
27					
28					
29					
30	<b>Total Disbursements &amp; Transfers (Including SPED)</b>		4,496,628.00	4,787,490.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	826,601.00	787,497.00	1,097,060.00
32	Total Non-Special Education Disbursements & Transfers		3,670,027.00	3,999,993.00	5,850,944.00
33	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS (Including SPED)</b>				6,948,004.00
34	<b>NECESSARY CASH RESERVE</b>				
35	<b>TOTAL REQUIREMENTS</b>				6,948,004.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,448,419.00	1,773,088.00	1,321,413.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1				
41	Total Beginning Balance		1,448,419.00	1,773,088.00	1,321,413.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	13,046.00	3,827.00	8,000.00
46	Public Power District Sales Tax	1120	22,195.00		
47	Motor Vehicle Taxes	1125	147,427.00	115,189.00	125,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	9,870.00		
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	10,292.00	6,311.00	10,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	25,000.00	520.00	8,000.00
56	Local License Fees/Court Fines	1911 / 1921	1,246.00		
57	Nameplate Capacity Tax	3133		201,873.00	
58	Categorical Grants from Corporations / Private	1925			
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	18,679.00	11,291.00	20,000.00
66	Other County Sources	2130	5,585.00		5,000.00
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	450,974.00	501,350.00	410,893.00
72	Special Education Programs	3120	230,595.00	195,686.00	200,000.00
73	Special Education Transportation	3125	3,485.00		
74	Homestead Exemption	3130	48,754.00	24,051.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	10,416.00	7,688.00	10,000.00
77	Payments for High Ability Learners	3535	4,055.00		4,000.00
78	Other State Appropriations				
79					
80					
81					
82	Unused Budget Authority				639,946.00
83					
84	State Apportionment	3400	33,481.00	44,716.00	45,000.00
85	Other				
86	State Categorical Programs	3500's		5,711.00	5,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	229,320.00		
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	104,293.00	85,356.00	200,000.00
91		4526-4528, 4531	15,816.00		
92	REAP		20,099.00	30,171.00	25,000.00
93					
94	IDEA Programs	4512-4523	68,222.00	116,954.00	71,052.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	2,998.00	2,196.00	2,200.00
98	Medicaid Administrative Activities in Public Schools	4709	5,829.00	4,876.00	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	300.00		
105	Other Federal Categorical Receipts	4530	38,760.00	8,100.00	10,000.00
106					
107	Grants from Corporations & Other Private Interests	4710			
108	Title IV	4969		16,677.00	8,000.00
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		16.00	
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	4,856.00	27,631.00	20,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		2,974,012.00	3,183,278.00	3,153,504.00
121	Personal and Real Property Taxes	1100	3,295,704.00	2,925,625.00	3,794,500.00
122	TOTAL RESOURCES AVAILABLE		6,269,716.00	6,108,903.00	6,948,004.00
123	Less: Disbursements & Transfers		4,496,628.00	4,787,490.00	
124	BALANCE FORWARD		1,773,088.00	1,321,413.00	

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	
	3,794,500.00
	38,328.00
	3,832,828.00

**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.	<b>DEPRECIATION FUND</b>	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		81,367.00		324,533.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			50,000.00
12	Total Disbursements & Transfers		81,367.00	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				374,533.00
14	TOTAL REQUIREMENTS				374,533.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		301,471.00	222,246.00	374,533.00
17	Investments, 9-1				
18	Total Beginning Balance		301,471.00	222,246.00	374,533.00
19	LOCAL SOURCES				
20	Interest	1510	2,142.00	2,287.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200		150,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		303,613.00	374,533.00	374,533.00
28	Less: Disbursements & Transfers		81,367.00	-	
29	BALANCE FORWARD		222,246.00	374,533.00	

**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.	<b>EMPLOYEE BENEFIT FUND</b>	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds			1,314.00	1,500.00
3					
4					
5					
6					
7					
8					23,796.00
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	1,314.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				25,296.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				25,296.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		26,555.00	26,568.00	25,296.00
18	Investments, 9-1				
19	Total Beginning Balance		26,555.00	26,568.00	25,296.00
20	LOCAL SOURCES				
21	Interest	1510	13.00	42.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		26,568.00	26,610.00	25,296.00
29	Less: Disbursements & Transfers		-	1,314.00	
30	BALANCE FORWARD		26,568.00	25,296.00	

**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.	<b>ACTIVITIES FUND</b>	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			222,858.00	182,170.00	300,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		222,858.00	182,170.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				300,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				300,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		80,795.00	105,194.00	103,237.00
18	Investments, 9-1				
19	Total Beginning Balance		80,795.00	105,194.00	103,237.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	174,257.00	129,076.00	146,763.00
23	Admissions	1710			50,000.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	73,000.00	51,137.00	
27					
28	TOTAL RESOURCES AVAILABLE		328,052.00	285,407.00	300,000.00
29	Less: Disbursements & Transfers		222,858.00	182,170.00	
30	BALANCE FORWARD		105,194.00	103,237.00	

**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.	<b>SCHOOL NUTRITION FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	202,882.00	167,692.00	250,000.00
3	Employee Benefits	200's			
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610			
6	Food	630			
7	Capital Outlay (New & Replacement)	731, 733, 739			
8				1,700.00	
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		202,882.00	169,392.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				250,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				250,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		3,589.00	28,343.00	37,240.00
18	Investments, 9-1				
19	Total Beginning Balance		3,589.00	28,343.00	37,240.00
20	LOCAL SOURCES				
21	Interest	1510	397.00	472.00	1,000.00
22	Sale of Lunches/Milk	1610-1650	11,029.00	46,696.00	63,760.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150		5.00	
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	173,974.00	89,904.00	98,000.00
29			236.00		
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	42,000.00	31,818.00	50,000.00
32				9,394.00	
33	TOTAL RESOURCES AVAILABLE		231,225.00	206,632.00	250,000.00
34	Less: Disbursements & Transfers		202,882.00	169,392.00	
35	BALANCE FORWARD		28,343.00	37,240.00	

**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.	<b>BOND FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831	150,000.00	217,240.00	328,000.00
4	Bond - Interest	832	65,877.00	34,764.00	83,409.00
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		215,877.00	252,004.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				411,409.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				411,409.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		191,323.00	214,334.00	161,409.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		191,323.00	214,334.00	161,409.00
17	LOCAL SOURCES				
18	Carline Tax	1115	852.00	243.00	
19	Interest	1510	1,768.00	1,178.00	
20	Public Power district sales tax		1,432.00	308.00	
21			136.00		
22	STATE SOURCES				
23	Homestead Exemption	3130	3,183.00	1,475.00	
24	Pro-Rate Motor Vehicle	3180	684.00	479.00	
25					
26	Property Tax Credit		14,908.00	12,302.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30			450.00		
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		214,736.00	230,319.00	161,409.00
33	Personal and Real Property Taxes	1100	215,475.00	183,094.00	250,000.00
34	TOTAL RESOURCES AVAILABLE		430,211.00	413,413.00	411,409.00
35	Less: Disbursements & Transfers		215,877.00	252,004.00	
36	BALANCE FORWARD		214,334.00	161,409.00	

PROPERTY TAX RECAP

250,000.00
2,525.00
252,525.00

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, 2023

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, 2023:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

Fiscal Year	Principal	Interest	Total
2023-2024	\$ 274,958.00	\$ 32,603.00	\$ 307,561.00
2024-2025	\$ 272,558.00	\$ 29,863.00	\$ 302,421.00
2025-2026	\$ 275,158.00	\$ 26,836.00	\$ 301,994.00
2026-2027 and thereafter	\$ 2,183,722.00	\$ 110,579.00	\$ 2,294,301.00
<b>Total All Years</b>	<b>\$ 3,006,396.00</b>	<b>\$ 199,881.00</b>	<b>\$ 3,206,277.00</b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0019**

Line No.	<b>SPECIAL BUILDING FUND</b>	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	36,588.00	75,000.00	200,000.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710		19,279.00	
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		36,588.00	94,279.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				200,000.00
12	TOTAL REQUIREMENTS				200,000.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		90,540.00	67,842.00	8,935.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				
17	Total Beginning Balance		90,540.00	67,842.00	8,935.00
18	LOCAL SOURCES				
19	Carlline Tax	1115		28.00	50.00
20	Interest	1510		741.00	1,000.00
21			7,695.00		
22	Insurance				95,015.00
23	STATE SOURCES				
24	Homestead Exemption	3130		403.00	
25	Pro-Rate Motor Vehicles	3180	87.00	87.00	
26					
27	Property Tax Credit	3131	6,108.00	3,400.00	
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				75,000.00
36	Total Available Resources Before Property Taxes		104,430.00	72,501.00	180,000.00
37	Personal and Real Property Taxes	1100		30,713.00	20,000.00
38	TOTAL RESOURCES AVAILABLE		104,430.00	103,214.00	200,000.00
39	Less: Disbursements & Transfers		36,588.00	94,279.00	
40	BALANCE FORWARD		67,842.00	8,935.00	

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

PROPERTY TAX RECAP	
	20,000.00
	202.00
	20,202.00

**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 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720	33,158.00	205,652.00	36,252.00
3	Bond - Refunded	831			
4	Bond - Principal	831	75,000.00		222,651.00
5	Bond - Interest	832	7,236.00	2,693.00	11,429.00
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		115,394.00	208,345.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				270,332.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				270,332.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		330,918.00	304,583.00	176,332.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		330,918.00	304,583.00	176,332.00
17	LOCAL SOURCES				
18	Carline Tax	1115	304.00	202.00	
18	Interest	1510	4,761.00	2,377.00	
20					
21	STATE SOURCES				
22	Homestead Exemption	3130	1,136.00	607.00	
23	Pro-Rate Motor Vehicle	3180	240.00	189.00	
24					
25	Property Tax Credit	3131	5,321.00	5,089.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		342,680.00	313,047.00	176,332.00
33	Personal and Real Property Taxes	1100	77,297.00	71,630.00	94,000.00
34	TOTAL RESOURCES AVAILABLE		419,977.00	384,677.00	270,332.00
35	Less: Disbursements & Transfers		115,394.00	208,345.00	
36	BALANCE FORWARD		304,583.00	176,332.00	

PROPERTY TAX RECAP

1. Tax From Line 33	94,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	949.00
3. Total Personal and Real Property Tax Requirement.	94,949.00

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.	<b>COOPERATIVE FUND</b>	Function/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (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.	<b>STUDENT FEE FUND</b>	Function/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (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.

**POLICY ~~9002~~ 9001: MULTICULTURAL EDUCATION**

In every curriculum area and at all grades, the school district will provide programs which foster and develop an appreciation and understanding of the racial, ethnic, and cultural heritage of all students. These programs will allow students to explore the history and contributions made by various ethnic groups and will emphasize the rich diversity of the population of the United States.

The programs shall be implemented within the guidelines of the State Department of Education and in accordance with any other applicable laws and/or regulations. The superintendent shall provide the board with a report on the status of the district's multicultural education program annually.

Adopted on: 7/13/09

Revised on: 7/10/17

Reviewed on:

**POLICY ~~9100~~ 9005: ADMISSION OF STUDENTS**

- Students shall be admitted to the school district who are:
- legal residents of the school district or otherwise entitled by Nebraska law to attend the schools of the district tuition-free;
- approved for option enrollment pursuant to policy;
- approved as foreign exchange students pursuant to policy;
- legal residents of a district that has contracted with this district for their educational services;
- statutorily entitled to attend the schools of the district on a part-time basis pursuant to policy; or
- out-of-state students who have been enrolled pursuant to policy.

Students who have been placed in a foster home within the school district are not residents of the district and will not be permitted to enroll unless the district has received a written determination from the Nebraska Department of Health and Human Services that it is in the best interests of the student not to attend his or her district of residence.

Except in adult education classes or when otherwise required by law, no student who is of 21 years of age or older, or who has earned a high school diploma or its equivalent will be allowed to be enrolled in or continue to attend school in the district.

Students who seek to enroll in the district must comply with each board policy, state statute and regulation that applies to their situation. Grade level placement will be determined in accordance with district policy.

Adopted on: 07/10/17

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**POLICY-~~9027~~ 9007: ATHLETIC CONTEST PARTICIPATION BY SIXTH GRADERS**

If there are fewer than 12 boys or 12 girls in the combined enrollment of the seventh and eighth grades when those grades are part of the elementary school system, sixth grade students may participate in athletic contests between schools, within a school system, or between school systems if the school administration judges that it is appropriate after taking into consideration the competition's nature and value to the students, its physical requirements and dangers, and the sixth grade students' ages, physical and mental abilities, maturity, skills, and preparation for the competition. Otherwise, pupils in kindergarten through the sixth grade may not participate in any kinds of athletic contests between schools, within a school system, or between school systems except as provided in this policy or as otherwise allowed by law. This prohibition does not apply to annual field or play days.

Adopted on: 7/10/17

Revised on:

Reviewed on:

## **POLICY 9027 9008: STUDENT INTERNET AND COMPUTER ACCESS**

Students are expected to use computers and the Internet as an educational resource. The following procedures and guidelines govern the use of computers and the Internet at school.

### **1. Student Expectations in the Use of the Internet**

#### **a. Acceptable Use**

- i. Students may use the Internet to conduct research assigned by teachers.
- ii. Students may use the Internet to conduct research for classroom projects.
- iii. Students may use the Internet to gain access to information about current events.
- iv. Students may use the Internet to conduct research for school-related activities.
- v. Students may use the Internet for appropriate educational purposes.

### **2. Unacceptable Use**

- a. Students shall not use school computers to gain access to material that is obscene, pornographic, harmful to minors, or otherwise inappropriate for educational uses.
- b. Students shall not engage in any illegal or inappropriate activities on school computers, including the downloading and copying of copyrighted material.
- c. Students shall not use electronic mail not affiliated with Shelton Public School, chat rooms, instant messaging, or other forms of direct electronic communications on school computers.
- d. Students shall not use school computers to participate in on-line auctions, on-line gaming or mp3/mp4 sharing systems.
- e. Students shall not disclose personal information, such as their names, school, addresses, or telephone numbers outside the school network.
- f. Students shall not use school computers for commercial advertising or political advocacy of any kind without the express written permission of the system administrator.
- g. Students shall not publish web pages that purport to represent the school district or the work of students at the school district without the express written permission of the system administrator.
- h. Students shall not erase, rename or make unusable anyone else's computer files, programs or disks.
- i. Students shall not share their passwords with fellow students, school volunteers or any other individuals, and shall not use, or try to discover, another user's password.
- j. Students shall not copy, change or transfer any software or documentation provided by the school district, teachers or another student without permission from the system administrator.

- k. Students shall not write, produce, generate, copy, propagate or attempt to introduce any computer code designed to self-replicate, damage, or otherwise hinder the performance of any computer's memory, file system, or software. Such software is often called, but is not limited to, a bug, virus, worm, or Trojan Horse.
- l. Students shall not configure or troubleshoot computers, networks, printers or other associated equipment, except as directed by a teacher or the system administrator.
- m. Students shall not take home technology equipment (hardware or software) without permission of the system administrator.
- n. Students shall not forge electronic mail messages or web pages.

### **3. Enforcement**

#### **a. Methods of Enforcement**

- i. The district monitors all Internet communications, Internet usage and patterns of Internet usage. Students have no right of privacy to any Internet communications or other electronic files. The computer system is owned by the school district. As with any school property, any electronic files on the system are subject to search and inspection at any time.
- ii. The school district uses a technology protection measure that blocks access to some Internet sites that are not in accordance with the policy of the school district. Standard use of the Internet utilizes a proxy server-based filter that screens for non-curriculum related pages.
- iii. Due to the nature of filtering technology, the filter may at times filter pages that are appropriate for student research. The system administrator may override the technology protection measure for the student to access a site with legitimate educational value that is wrongly blocked.
- iv. The school district staff will monitor students' use of the Internet through direct supervision and by monitoring Internet use history to ensure enforcement of the policy.

#### **b. Consequences for Violation of this Policy**

- i. Access to the school's computer system and to the Internet is a privilege, not a right. Any violation of school policy and rules may result in:
  - 1. Loss of computer privileges;
  - 2. Short-term suspension;
  - 3. Long-term suspension or expulsion in accordance with the Nebraska Student Discipline Act; and
  - 4. Other discipline as school administration and the school board deem appropriate.
- ii. Students who use school computer systems without permission and for non-school purposes may be guilty of a criminal violation and will be prosecuted.

**4. Children's Online Privacy Protection Act (COPPA)**

- a. The school will not allow companies to collect personal information from children under 13 for commercial purposes. The school will make reasonable efforts to disable advertising in educational computer applications.
- b. This policy allows the school to act as an agent for parents in the collection of information within the school context. The school's use of student information is solely for education purposes.

Adopted on: 3/12/18

Revised on:

Reviewed on:

## **POLICY 9003: EXTRACURRICULAR DRUG TESTING PROGRAM**

The school district supports and values student participation in extracurricular activities, but such participation in school district extracurricular activities is a privilege and not a right. Students in all extracurricular activities in grades 9-12 shall be subject to mandatory and random testing for the presence of alcohol or illegal drugs.

### **1. Purpose of Random Drug Testing**

- a. The school district has recognized that observed and suspected drug and alcohol use and abuse has increased among the student population, including students participating in extracurricular activities.
  - b. The school district seeks to provide safe, drug-free schools.
  - c. The school district seeks to deter the use of illegal and prohibited drugs and alcohol among students.
  - d. The school district recognizes that students who use illegal and prohibited drugs pose a threat to the health and safety of themselves, other students, teachers, administrators, and other persons.
  - e. The school district finds that the drug and alcohol problem among the student body will be effectively addressed by making sure that the large number of students participating in extracurricular activities do not use drugs and alcohol.
2. **Notice:** Each student who participates or seeks to participate in extracurricular activities shall be given a copy of this policy either in written form or included in the student and activities handbook. The policy and all forms will be posted on the district's website
3. **Drug Testing Coordinator:** The Drug Testing Coordinator shall be the Principal or his or her designee unless otherwise indicated.
4. **Extracurricular Activities:** This policy applies to any activity that meets the guidelines of an extracurricular activity at the school district, which includes but is not necessarily limited to the following:
- |            |               |               |
|------------|---------------|---------------|
| Basketball | Dance         | Football      |
| Musicals   | Quiz Bowl     | Swing Choir   |
| Wrestling  | Cheerleading  | FFA           |
| Golf       | One Act Play  | Choir         |
| Track      | Cross-country | Flag Team     |
| Mock Trial | Jazz Band     | Speech/Debate |
| Volleyball |               |               |

### **5. Students Who Are Required to Submit to Drug Testing**

- a. **Grades:** All students in grades 9-12 who participate in any extracurricular activity or competition are part of the pool subject to random drug testing.

- b. **Consent:** A student and his or her parent(s)/guardian(s) must sign a consent form before the student shall be eligible to try out for, practice with, or participate in the extracurricular activity. The consent form is attached to this policy.
  - c. **Selection Pool Eligibility:** Students shall remain in the selection pool for an entire calendar year (365 days) from the date the consent form is received by the school district except that students who quit during the season or activity (prior to being selected for testing) or students who are cut from an activity will be removed from the testing pool. ~~Only students who are participating in active extracurricular activities at the time of random testing will be in the random drug testing pool.~~ **Students will remain in the drug testing pool throughout the academic year.**
  - d. **Withdrawal:** Students who have a consent form on file remain eligible for drug tests from the date the consent form is received by the school district and throughout the remainder of the school year or until the student files a Withdrawal of Student from Activity form signed by the student and his or her parent(s)/guardian(s). Upon withdrawal, the student shall not be eligible to participate in any activity that is subject to drug testing for the remainder of the school year. A student who files a Withdrawal of Student from Activity form after selected for a random drug test but before submitting to the test or after testing positive shall be ineligible to participate in any extracurricular activities for one calendar year from the date the Withdrawal of Student from Activity form is received by the Drug Testing Coordinator.
6. **Drugs:** Students participating in extracurricular activities are prohibited from using, possessing, distributing, manufacturing, or having drugs present in their system. "Drugs" means:

*Any substance considered illegal by the Uniform Controlled Substances Act, Neb. Rev. Stat. § 28-401 et seq. Any substance, which is controlled by the Food and Drug Administration unless prescribed to the student by any licensed medical practitioner authorized to prescribe controlled substances or other prescription drugs; Alcohol for any student under the age of 21. Alcohol shall have the meaning as provided in NEB. REV. STAT. § 48-1902(1).*

## 7. Testing Procedures

- a. **Student Selection:** All students who participate in extracurricular activities and submit a consent form will be included in a master list and will be subject to random drug screening. The master list shall be submitted to the company employed by the district to conduct the testing.
- b. **Parental Request:** Students who do not participate in extracurricular activities may be added to the random drug screening master list upon parental/guardian

request and filling out the forms. If a parent requests that they have their student drug tested, the parent/guardian, not the district, will pay the cost of that test.

8. **Type of Test:** The school district reserves the right to utilize breath or a 12-panel urinalysis testing procedures. Urine samples, which screen positive, will be confirmed by either a Gas Chromatography/Mass Spectrometry (GC/MS) or Liquid Chromatography/Mass Spectrometry (LC/MS) confirmatory test. Positive breath alcohol tests will be confirmed by EBT (Evidential Breath Tester).
9. **Collection Site:** The Drug Testing Coordinator will designate the teacher restrooms next to the cafeteria office as the collection sites at which the student will provide specimens.
10. **Collection Procedures:** The school board will select a Drug Program Administrator (DPA). The DPA shall randomly select the students subject to drug testing from the master list of the active students participating in extracurricular activities at the time of the test. The DPA will maintain and follow generally accepted industry standards for collecting, maintaining, shipping, and accessing all specimens. The DPA will seek to obtain the sample in a manner designed to insure accurate testing protocols while minimizing intrusion into a student's privacy. The DPA and the school district will provide a copy of the collection procedures upon request. Collection of specimens will occur at or near the end of the school day.
  - a. **Drugs:** Students may be randomly tested for any drugs, including but not limited alcohol, amphetamines, barbiturates, benzodiazepines, cocaine, metabolites, LSD, marijuana, metabolites, methadone, methaqualone, opiates, phencyclidine, propoxyphene, and ecstasy.
  - b. **Results:** The Drug Program Administrator or their representative shall notify the student's parent/guardian of any positive test after the initial screening. The DPA will use a secure method to transmit all positive test results to the DPA's Medical Review Officer (MRO). An MRO accreditation body will certify the MRO. The MRO will be responsible for reviewing test results and determining whether the use of a substance identified by the sample analysis is from illicit use or a legitimate medical use. Prior to making a final decision, the MRO or his or her assistant shall contact the student and his or parent(s)/guardian(s) to discuss the result over the telephone. If the MRO determines the test results are negative, no further action shall be taken against the student. The MRO will only report results of verified positives to the DPA. The DPA shall then notify the Drug Testing Coordinator of the positive test result. The Drug Testing Coordinator shall notify the student and his or her parent(s)/guardian(s) and any staff members responsible for implementing the consequences of this policy.
  - c. **Request for a Retest:** A split specimen will be collected for all testing methods, with the exception of alcohol testing. A positive alcohol test will be confirmed with an EBT device. A student's parent(s)/guardian(s) may request that the split specimen be tested at a second nationally certified laboratory from a list provided by the MRO. The request for the test must be submitted in writing to the MRO (with a copy sent to the Drug Testing Coordinator) within 72 hours of being

notified of the final testing result. The student and his or her parent(s)/guardian(s) must pay the associated costs for an additional test in advance. The costs will be reimbursed if the result of the split sample test is negative. The student will remain subject to the consequences of this policy during the retesting procedure.

11. **Negative Tests:** Students and their parents will receive verbal or written notice when the student's test result is negative by the district's Drug Testing Coordinator.

12. **Consequences for Testing Positive:** Whenever the test results indicate the presence of drugs, Drug Testing Coordinator shall schedule and hold a confidential meeting with the student, parent/guardian, and sponsor/coach. Other members of the school's administration may also attend the meeting. At the meeting, the Drug Testing Coordinator shall explain the drug testing procedures and the policy of the district. The consequences shall be as follows (All offenses are cumulative in grades 9-12):

a. First Offense

The student shall be required to attend practices but not participate.

The student will be ineligible to publicly perform in any extracurricular activity for 14 calendar days. The day of the positive test results received by the district shall be the first day for counting purposes. If the end of the activity precedes the end of the 14 days, the remaining days will carry over to the next activity so the student completes the required number of days.

The student shall obtain a drug and alcohol assessment and counseling from a certified substance abuse counselor or licensed mental health provider who holds a valid license that includes in its scope of practice the ability to administer substance abuse evaluations and/or treatment. The drug and alcohol assessment and counseling will be provided to the student by the district. This will be arranged and approved by the Guidance Counselor and the student's parents or guardians. The student shall provide written proof of obtaining the assessment to the guidance counselor. The student is strongly encouraged to comply with the assessment and counselor's recommendations.

The student will be subject to follow-up drug tests at least one time per month for the next 6 months when school is in session or end upon graduation.

### **Second Offense**

The student shall be required to attend practice but not participate.

The student will be ineligible to publicly perform in any extracurricular activity for 30 calendar days. The day of the positive test result is received by the district shall be the first day for counting purposes. If the end of the activity precedes the end of the 30 days,

the remaining days will carry over to the next activity so the student completes the required number of days.

The student shall attend additional drug and alcohol counseling or educational program provided by the district. The counseling will be arranged by the Guidance Counselor in conjunction with the student's parents or guardians.

The student must submit to a district-administered test and test negative before returning to the activity. The student will be subject to follow-up drug tests at least one time per month for the next 9 months when school is in session or end upon graduation.

### **Third Offense**

The student will be ineligible to practice or publicly perform in any extracurricular activity for one year from the date of the third positive test or end upon graduation. The day of the positive test result received by the district shall be the first day for counting purposes.

The student must submit to a district-administered test and test negative before returning to the activity. The student will be subject to follow-up drug tests at least one time per month for the next 12 months when school is in session or end upon graduation.

### **Fourth Offense**

The student will be ineligible to participate in any extracurricular activity for the remainder of the student's time at the school district.

10. **Refusal to Test:** A student who refuses to submit to a drug test authorized under this policy, or fails or refuses to comply with any other provision of this policy, shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for one calendar year.

11. **Tampering:** Tampering is the use of any agent or technique, which is designed to avoid detection of a drug and/or compromise the integrity of a drug test and is prohibited. This includes providing false urine samples (for example, urine substitution), contaminating the urine sample with chemicals or chemical products, the use of diuretics to dilute urine samples, and the use of masking. If the Drug Program Administrator, the MRO, or the onsite-collecting agent determines that a student tampered with a drug test, they will contact the Drug Testing Coordinator and the student shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for one calendar year.

The use of any such agent or technique shall be treated as a positive test for drugs prohibited

by this Policy and shall be subject to the penalties set forth in Section 9 of this Policy.

**12 Maintenance of Records:** All results of drug testing shall be confidential, Procedures for maintaining confidentiality will be developed by the school district and the testing organization. The Drug Testing Coordinator shall maintain records of positive tests in a secure location. This information will not be available to anyone other than appropriate school personnel and parents. This information will be destroyed upon the student's graduation or one year after the student's class graduates. Under no circumstances will this information become a part of the student's permanent file, nor will it be sent to another school when the student moves to another district or transfers to another school. The school district will not share drug-testing results with any law enforcement agencies.

**13. Appeal:** A student participating in extracurricular activities who has been determined by school district officials to be in violation of this policy shall have the right to appeal the decision to the Superintendent his/her designee(s). The request for a review must be submitted to the Superintendent in writing within five (5) calendar days of notice of the positive test. A student requesting a review will remain eligible to participate in any extracurricular activities until the review is completed. The Superintendent or his/her designee(s), in consultation with the Drug Program Administrator and the Medical Review Officer, shall then determine whether the original finding was justified. No further review of the Superintendent's decision will be provided, and his/her decision shall be final in all respects. Any necessary interpretation or application of this policy shall be in the sole and exclusive judgment and discretion of the Superintendent, which shall be final and non-appealable to the School Board.

**14. Severability:** If any portion of this policy is deemed to be contrary to the law of the state of Nebraska or the United States by judicial decision or an act of Congress, then only such portion or provision directly deemed to be unconstitutional shall be stricken, and the remainder of the policy shall remain in full force.

Adopted on: 8/12/19

Revised on: 9/16/19, 10/11/21

Reviewed on: 7/15/19

## **POLICY 9010: STUDENT BULLYING**

**Definition of Bullying.** Nebraska statute defines bullying as “an ongoing pattern of physical, verbal or electronic abuse.” The Centers for Disease Control and Prevention defines bullying as “any unwanted aggressive behavior(s) by another youth or group of youths who are not siblings or current dating partners that involves an observed or perceived power imbalance and is repeated multiple times or is highly likely to be repeated.” The school district’s administrators will consider these definitions when determining whether any specific situation constitutes bullying. These definitions include both in-person and cyberbullying behaviors.

**Bullying Prohibited.** Students are prohibited from engaging in any forms of bullying behavior.

**Reporting Bullying.** Students who experience or observe bullying behavior must immediately report what happened to a teacher or administrator. Students may always confer with their parents or guardians about bullying they experience or witness, but the students must also ultimately report the situation to a teacher or administrator.

**Bullying Investigations.** School district staff will investigate allegations of bullying using the same practices and procedures that the district observes for student disciplinary matters. In no circumstance will school district staff be deliberately indifferent to allegations of bullying.

**Disciplinary Consequences.** The disciplinary consequences for bullying behavior will depend on the frequency, duration, severity and effect of the behavior.

A student who engages in bullying behavior on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or his or her designee, or at school-sponsored activities or school-sponsored athletic events may be subject to disciplinary consequences including but not limited to long-term suspension, expulsion, or mandatory reassignment.

Without limiting the foregoing, a student who engages in bullying behavior that materially and substantially interferes with or disrupts the educational environment, the district’s day-to-day operations, or the education process, regardless of where the student is at the time of engaging in the bullying behavior, may be subject to discipline to the extent permitted by law.

**Bullying Based on Protected Class Status.** Bullying based on protected class status is unique and may require additional investigation. The appropriate district staff member or coordinator will promptly investigate bullying complaints that violate the district’s antidiscrimination policies.

**Support for Students Who Have Experienced Bullying.** Regardless of where the bullying occurred, the district will consider whether victims of bullying are suffering an

adverse educational impact and, if appropriate, will refer those students to the district's student assistance team.

**Bullying Prevention and Education.** Students and parents are encouraged to inform teachers or administrators orally or in writing about bullying behavior or suspected bullying behavior. School employees are required to inform the administrator of all such reports. The appropriate administrator shall promptly investigate all such reports. Each building shall engage in activities, which educate students about bullying and its prevention.

**Policy Review.** The school district shall review this policy annually.

Adopted on: 12/13/10

Revised on: 6/13/22

Reviewed on: 10/08/12, 09/09/13, 09/15/14, 07/20/15, 07/18/16, 07/10/17, 7/09/18, 7/15/19, 6/14/21

## **POLICY ~~9110~~ 9013: PREGNANT OR PARENTING STUDENTS**

Students who are pregnant or parenting are encouraged to continue participating in the district's educational and extracurricular programs.

### **I. Accommodations Regarding Attendance and Participation**

#### **A. Generally**

Students who anticipate deviations from their regular school experience or accrue absences due to pregnancy or parenting should notify their building principal as early as possible to discuss their educational programming. The building principal will work with the student to develop a plan to assist the student in participating in district curriculum and extra-curricular activities. Such a plan may include:

1. The provision of online courses;
2. The arrangement of meeting times with teachers;
3. The identification of child care providers that meet statutory requirements for quality and care; and
4. All other curricular adjustments, modifications, and means of supplementing classroom attendance deemed appropriate by the school administrators.

#### **B. Students with Disabilities**

For students with disabilities who have an IEP or Section 504 plan, the administrators, student's parents or guardians, and student if appropriate will collaborate with the student's educational team to coordinate accommodations consistent with state and federal law. As permitted by law, students may be entitled to accommodations as a result of pregnancy.

### **II. Accommodations Regarding Lactation and Breastfeeding**

#### **A. Accommodations**

1. In order to accommodate lactating and breastfeeding students, the district will provide reasonable opportunities to express breast milk or breastfeed in a place, other than a bathroom, which is shielded from view and free from intrusion from district students, employees, and the public.
2. Students who wish or need to express breast milk on a regular schedule will work with school administrators to create a schedule which accommodates the student's needs while facilitating education to the maximum extent possible.

3. The district will provide a location for students to store expressed breast milk in or near the location designated for students to express milk to create the least amount of disruption to the student's participation in class or activities.

**B. Educational Process**

In order to prevent interference with the educational process, no student shall express breast milk within school classrooms or buses. Nothing in this policy limits the authority of the administration to impose consequences consistent with the Student Discipline Act and other state and federal law.

Adopted on: 07/10/17

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_