

**Special Meeting of the Shelton Public Schools Board of Education**  
**Tuesday, September 23, 2025**  
the Elementary Conference Room  
Immediately following the Special Hearing to Set Final Tax Request

President Johnson called the Special Meeting of the Shelton Public Schools Board of Education to order at on Tuesday, September 23, 2025 in the Elementary Conference Room. The meeting was advertised in accordance to Policy 2008. An open meetings poster, agendas and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Mrs Kay Johnson: Present, Mrs Emmy Power: Present, Mr Levi Rogers: Present, Mrs Lisa Stewart: Present, Mr Dana Tompkin: Present, Chuck Wiese: Present. Present: 6.

Mr. Engel was present. There were no visitors present.

2. Request to address the Board of Education

There were no requests to address the Board of Education.

3. Discuss, review, and take all necessary actions to approve the Property Tax Request for 2025-2026.

After the motion was passed, President Kay Johnson read aloud the Resolution Setting the Property Tax Request, Resolution No. 20252026.

Motion made by Mrs Kay Johnson seconded by Chuck Wiese to approve the Property Tax Request for the 2025-26 school year as presented. Vote: Passed

Mrs Kay Johnson: Yea, Mrs Emmy Power: Yea, Mr Levi Rogers: Yea, Mrs Lisa Stewart: Yea, Mr Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 6, Nay: 0

4. Discuss, review, and take all necessary actions to approve the 2025-2026 Budget.

Motion made by Mrs Emmy Power seconded by Mrs Lisa Stewart to approve the 2025-26 Budget as presented. Vote: Passed

Mrs Kay Johnson: Yea, Mrs Emmy Power: Yea, Mr Levi Rogers: Yea, Mrs Lisa Stewart: Yea, Mr Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 6, Nay: 0

5. Adjournment

Motion made by Mr Levi Rogers seconded by Mrs Emmy Power to adjourn at 8:07 AM.  
Vote: Passed

Mrs Kay Johnson: Yea, Mrs Emmy Power: Yea, Mr Levi Rogers: Yea, Mrs Lisa Stewart:

Yea, Mr Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 6, Nay: 0

Respectfully Submitted,  
Levi Rogers, Secretary

## Notice of Special Hearing To Set Final Tax Request

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 23 day of, September 2025 at 7:45 (or immediately following the Budget Hearing) o'clock A.M., at Shelton Public School Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	420,959,919	476,049,762	13%

***2024-2025 Budget Information***

***2025-2026 Budget Information***

<b>Fund</b>	2024-2025	2024-2025	2024	Property Tax Rate	2025-2026	2025-2026	Proposed	Change	Change in
<b>General Fund</b>	8,409,547.00	4,240,350.00	1.007305	0.890737	7,147,000.00	4,397,475.00	0.923743	-8%	-15%
<b>Bond Fund(s) K - 12</b>	462,434.00	242,424.00	0.057588	0.050924	547,498.00	247,475.00	0.051985	-10%	18%
<b>Special Building Fund</b>	350,000.00	101,010.00	0.023995	0.021218	174,331.00	69,697.00	0.014641	-39%	-50%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	191,929.00	94,949.00	0.022555	0.019945	166,777.00	80,808.00	0.016975	-25%	-13%
<b>Total</b>	9,413,910.00	4,678,733.00	1.111444	0.982824	8,035,606.00	4,795,455.00	1.007344	-9%	-15%

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 20252026**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Shelton Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Shelton Public Schools resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	\$	4,397,475.00
Bond Fund:	\$	247,475.00
Special Building Fund:	\$	69,697.00
Qualified Capital Purpose	\$	80,808.00
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 13.09 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.982824 per \$100 of assessed value.

4. Shelton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.007344 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Shelton Public Schools will increase (decrease) last year's budget by -10.7 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

Voting yes were:

Voting no were:

---



---



---



---



---



---



---



---



---



---



---



---



---



---

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025

**Shelton Public Schools**

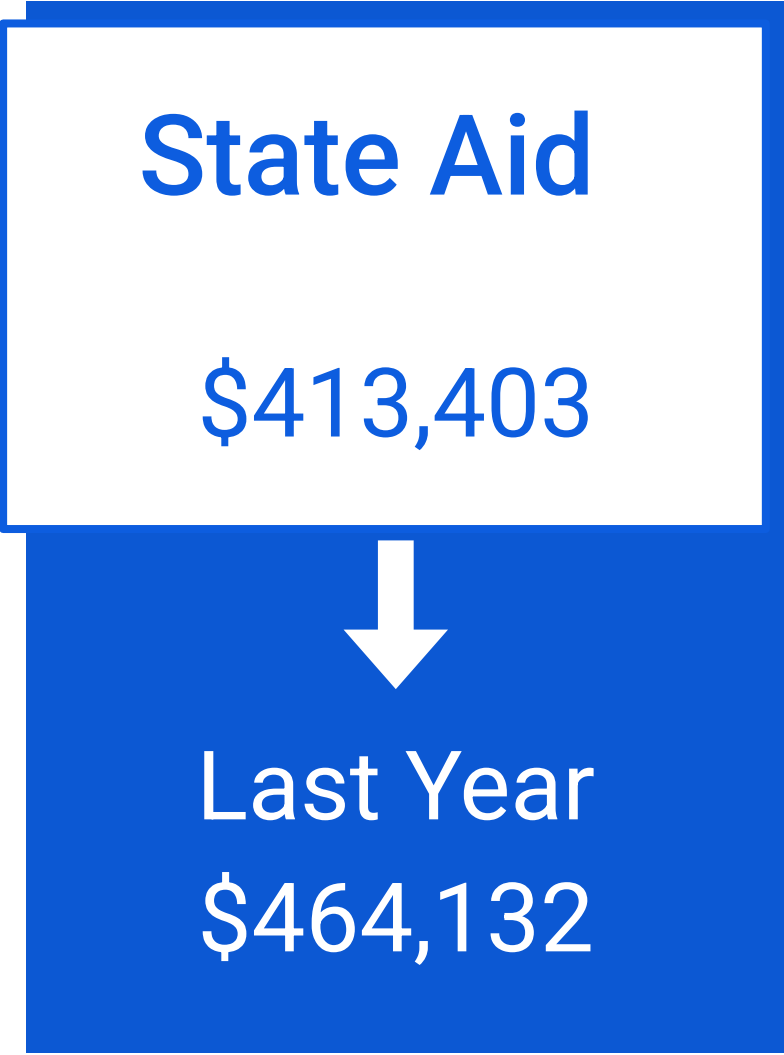
---



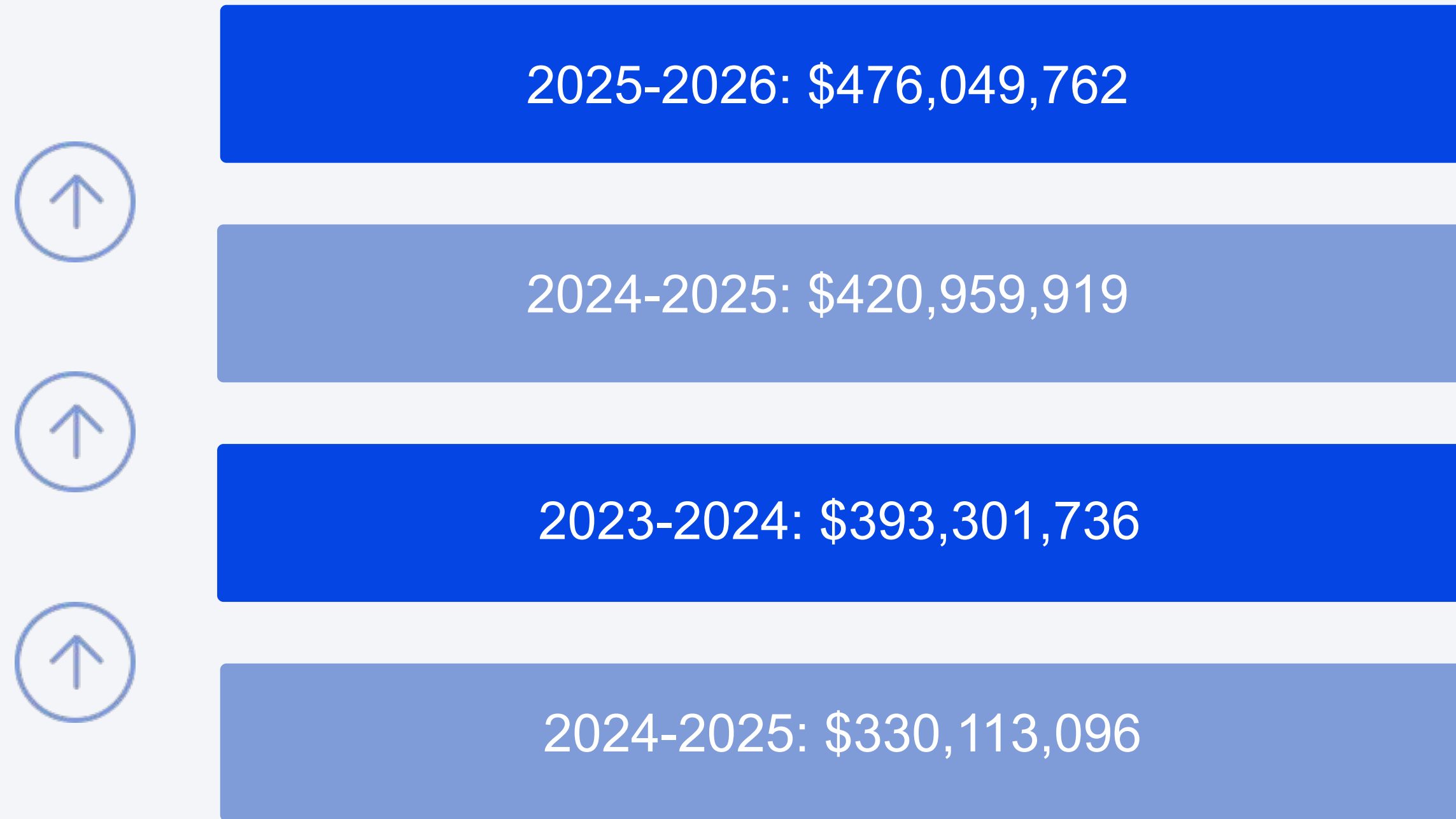
# 2025-2026 Budget Hearing

Be You, Be **BLUE**





# Valuation History



# Trends of Valuation & Levy

LEVY							
Year	Valuation	GENERAL	BOND	BUILDING	QCPUF	TOTAL	General + Building Tax Levy
2013-2014	\$244,299,604	\$0.9974	\$0.0268	\$0.0516	\$0.0000	\$1.0758	\$1.049
2014-2015	\$305,094,319	\$0.9881	\$0.0719	\$0.0428	\$0.0000	\$1.1028	\$1.031
2015-2016	\$348,332,394	\$0.9981	\$0.0902	\$0.0029	\$0.0000	\$1.0912	\$1.001
2016-2017	\$375,520,964	\$0.9999	\$0.0668	\$0.0403	\$0.0000	\$1.1070	\$1.040
2017-2018	\$377,944,094	\$0.9687	\$0.0664	\$0.0146	\$0.0200	\$1.0697	\$0.983
2018-2019	\$371,455,926	\$0.9956	\$0.0649	\$0.0148	\$0.0203	\$1.0956	\$1.010
2019-2020	\$364,958,792	\$1.0235	\$0.0265	\$0.0241	\$0.0219	\$1.0960	\$1.048
2020-2021	\$349,195,327	\$1.025446	\$0.067977	\$0.024468	\$0.0231	\$1.1410	\$1.050
2021-2022	\$340,687,043	\$1.049899	\$0.068546	\$0.000000	\$0.024465	\$1.1429	\$1.050
2022-2023	\$353,374,960	\$1.031897	\$0.0629	\$0.0174	\$0.0260	\$1.1382	\$1.049
2023-2024	\$393,301,736	\$1.049519	\$0.0642	\$0.0000	\$0.0241	\$1.1379	\$1.050
2024-2025	\$420,959,919	\$1.007305	\$0.0576	\$0.021200	\$0.02256	\$1.1086	\$1.029
2025-2026	\$476,049,762	\$0.923743	\$0.05199	\$0.014641	\$0.016975	\$1.0073	\$0.938

# Tax Asking Trend

TOTAL TAX REQUEST						
Year	General Fund	Bond Fund	Building Fund	QCPUF	TOTAL	General & Building Fund Tax
2013-2014	\$2,436,644	\$65,472	\$126,059	\$0	\$2,628,175	\$2,562,703
2014-2015	\$3,014,637	\$219,363	\$130,580	\$0	\$3,364,580	\$3,145,217
2015-2016	\$3,476,706	\$314,196	\$10,102	\$0	\$3,801,003	\$3,486,807
2016-2017	\$3,754,834	\$250,848	\$151,335	\$0	\$4,157,017	\$3,906,169
2017-2018	\$3,661,144	\$250,955	\$55,180	\$75,551	\$4,042,830	\$3,716,324
2018-2019	\$3,698,215	\$241,075	\$54,975	\$75,406	\$4,069,671	\$3,753,191
2019-2020	\$3,735,353	\$96,714	\$87,955	\$79,926	\$3,999,948	\$3,823,308
2020-2021	\$3,580,810	\$237,373	\$85,441	\$80,807	\$3,984,430	\$3,666,251
2021-2022	\$3,576,870	\$233,527	\$0	\$83,349	\$3,893,746	\$3,576,870
2022-2023	\$3,646,466	\$222,223	\$61,420	\$91,920	\$4,022,029	\$3,707,886
2023-2024	\$4,127,776	\$252,523	\$0	\$94,951	\$4,475,251	\$4,127,776
2024-2025	\$4,240,350	\$242,422	\$89,244	\$94,948	\$4,666,964	\$4,329,594
2025-2026	\$4,397,475	\$247,474	\$69,697	\$80,809	\$4,826,769	\$4,498,485

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23 day of September, 2025 at 7:30 o'clock, A.M., at Shelton Public School Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 5,057,829.00	\$ 5,502,000.00	\$ 7,147,000.00	\$ -	\$ 2,793,500.00	\$ 4,397,475.00
Depreciation	\$ 19,617.00	\$ 10,000.00	\$ 568,222.00		\$ 568,222.00	
Employee Benefit	\$ -	\$ -	\$ 27,187.00	\$ -	\$ 27,187.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 244,539.00	\$ 250,000.00	\$ 325,617.00	\$ -	\$ 325,617.00	
School Nutrition	\$ 209,181.00	\$ 214,000.00	\$ 311,690.00	\$ -	\$ 311,690.00	
Bond	\$ 217,516.00	\$ 225,000.00	\$ 547,498.00	\$ -	\$ 302,498.00	\$ 247,475.00
Special Building	\$ 31,266.00	\$ 35,000.00	\$ 174,331.00		\$ 105,331.00	\$ 69,697.00
Qualified Capital Purpose Undertaking	\$ 90,046.00	\$ 92,000.00	\$ 166,777.00	\$ -	\$ 86,777.00	\$ 80,808.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,869,994.00</b>	<b>\$ 6,328,000.00</b>	<b>\$ 9,268,322.00</b>	<b>\$ -</b>	<b>\$ 4,520,822.00</b>	<b>\$ 4,795,455.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 328,283.00	\$ 4,467,172.00	\$ 4,795,455.00

**2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

<b>Prior Year Non-Bond Property Tax Request</b>				(1)	\$ 4,341,360.00
<i>(Total Personal and Real Property Tax Required for <u>All Other Purposes</u> from <b>prior year</b> budget - Cover Page)</i>					
<b>Base Limitation Percentage Increase (2%)</b>				2.00 %	(2)
<b>Real Growth Percentage Increase</b>					
3,804,339.00	/	420,959,919.00	=	0.90 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			
<b>Total Allowable Growth Percentage Increase (Line 2 + Line 3)</b>				(4)	2.90 %
<b>Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)</b>				(5)	\$ 125,899.44
<b>TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)</b>				(6)	\$ 4,467,259.44
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>					

**ACTUAL PROPERTY TAX REQUEST**

<b>2025-2026 ACTUAL Non-Bond Property Tax Request</b>				(7)	\$ 4,467,172.00
<i>(Total Personal and Real Property Tax Required for <u>All Other Purposes</u> from Cover Page)</i>					

**Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.**



Questions?

*Be You, Be BLUE!*

Please Complete this **Basic Data Input** - it will put information consistently throughout Budget Form.

**INPUT** ↓

County-District #: 10-0019  
 Name of School: Shelton Public Schools  
 Name of County: Buffalo  
 Class: Do not include the word "County"  
 Current School District Taxable Value 476,049,762 From County Assessor Certification of Taxable Value  
 Prior School District Taxable Value 420,959,919 From Prior Year Budget, Cover Page  
 Prior Year TOTAL Property Tax Request 4,678,733.00 From Prior Year Budget, Cover Page (Total All Funds)  
 Prior Year Property Tax Request - All Other Purposes ONLY 4,341,360.00 From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)  
 Prior Year Levy Rate 1.11443 Prior Year total levy set by County Board  
 School District Real Growth Value 3,804,339.00 From County Assessor Certification of Taxable Value  
 School District Prior Year Total Real Property Valuation 420,959,919.00 From County Assessor Certification of Taxable Value

Hearing Held On:

Day of month: 23  
 Month: September  
 Year: 2025  
 Time: 7:30  
 A.M. or P.M.: A.M.  
 Location of Hearing: Shelton Public School Conference Room

Special Hearing to Set Final Tax Request Held On:

Day of month: 23  
 Month: September  
 Year: 2025  
 Time: 7:45 (or immediately following the Budget Hearing)  
 A.M. or P.M.: A.M.  
 Location of Hearing: Shelton Public School Conference Room

**2025-2026  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 10-0019    Class #:  
Shelton Public Schools  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Buffalo County  
**This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026**

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 4,397,475.00	\$ 4,397,475.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 247,475.00		\$ 247,475.00
Special Building Fund	\$ -	\$ 69,697.00	\$ 69,697.00
Qualified Capital Purpose Undertaking Fund	\$ 80,808.00	\$ -	\$ 80,808.00
<b>Total All Funds</b>	\$ 328,283.00	\$ 4,467,172.00	\$ 4,795,455.00

Outstanding Bonded Indebtedness as of September 1, 2025 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	\$ 476,049,762
Principal	\$ 2,543,893.00
Interest	\$ 378,913.00
<b>Total Outstanding Bonded Indebtedness</b>	\$ 2,922,806.00

**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, 2024 through June 30, 2025?  
 YES     NO  
*If YES, Please submit Interlocal Agreement Report by September 30th.*

**Report of Trade Names, Corporate Names & Business Names**  
Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?  
 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 2024-2025 school fiscal year?  
 YES     NO

<b>Submission Information</b>	
<p align="center"><b>Budget Due by 9-30-2025</b></p> <p align="center"><b>Submit budget to:</b></p> <ol style="list-style-type: none"> <li>Auditor of Public Accounts -Electronically on Website or Mail</li> <li>County Board (SEC. 13-508), C/O County Clerk</li> <li>Nebraska Dept. of Education -Upload to NDE Portal only</li> </ol>	
<p><b>APA Contact Information</b></p> <p>Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 <b>Telephone:</b> (402) 471-2111    <b>FAX:</b> (402) 471-3301 <b>Website:</b> <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></p>	

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 10-0019  
Shelton Public Schools

2025-2026 BUDGET ADOPTED									
	BEGINNING	RESOURCES BEFORE	AND REAL	RESOURCES	BUDGET OF	BUDGET OF	BUDGET OF	CASH RESERVE	REQUIREMENTS
General	1,513,787.00	2,793,500.00	4,353,500.00	7,147,000.00	1,000,000.00	6,147,000.00	7,147,000.00	-	7,147,000.00
Depreciation	463,222.00	568,222.00		568,222.00			568,222.00		568,222.00
Employee Benefit	26,687.00	27,187.00		27,187.00			27,187.00		27,187.00
Contingency	-	-		-			-		-
Activities	85,617.00	325,617.00		325,617.00			325,617.00		325,617.00
School Nutrition	6,190.00	311,690.00		311,690.00			311,690.00		311,690.00
Bond	295,098.00	302,498.00	245,000.00	547,498.00			547,498.00		547,498.00
Special Building	102,631.00	105,331.00	69,000.00	174,331.00			174,331.00		174,331.00
Qualified Capital Purpose Undertaking	80,277.00	86,777.00	80,000.00	166,777.00			166,777.00		166,777.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
<b>TOTAL ALL FUNDS</b>	<b>2,573,509.00</b>	<b>4,520,822.00</b>	<b>4,747,500.00</b>	<b>9,268,322.00</b>	<b>1,000,000.00</b>	<b>6,147,000.00</b>	<b>9,268,322.00</b>	<b>-</b>	<b>9,268,322.00</b>

**PERSONAL AND REAL PROPERTY TAX RECAP**

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,353,500.00	245,000.00	69,000.00	80,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	43,975.00	2,475.00	697.00	808.00
<b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)</b>	<b>4,397,475.00</b>	<b>247,475.00</b>	<b>69,697.00</b>	<b>80,808.00</b>

CERTIFIED STATE AID		MOTOR VEHICLE TAXES	
\$	413,403.00	\$	140,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025	
	513,787.00
	100,000.00
	50,000.00
	40,000.00

2024-2025 ACTUAL/ESTIMATED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,320,655.00	4,515,787.00	2,500,000.00	7,015,787.00	1,200,000.00	4,302,000.00	5,502,000.00	1,513,787.00
Depreciation	368,222.00	473,222.00		473,222.00			10,000.00	463,222.00
Employee Benefit	26,187.00	26,687.00		26,687.00			-	26,687.00
Contingency	-	-		-			-	-
Activities	95,617.00	335,617.00		335,617.00			250,000.00	85,617.00
School Nutrition	6,690.00	220,190.00		220,190.00			214,000.00	6,190.00
Bond	260,698.00	320,098.00	200,000.00	520,098.00			225,000.00	295,098.00
Special Building	59,931.00	87,631.00	50,000.00	137,631.00			35,000.00	102,631.00
Qualified Capital Purpose Undertaking	110,627.00	122,277.00	50,000.00	172,277.00			92,000.00	80,277.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
<b>TOTAL ALL FUNDS</b>	<b>3,248,627.00</b>	<b>6,101,509.00</b>	<b>2,800,000.00</b>	<b>8,901,509.00</b>	<b>1,200,000.00</b>	<b>4,302,000.00</b>	<b>6,328,000.00</b>	<b>2,573,509.00</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.

**MOTOR VEHICLE TAXES**  
\$ 145,000.00

2023-2024 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	1,710,259.00	3,666,398.00	3,712,086.00	7,378,484.00	769,138.00	4,288,691.00	5,057,829.00	2,320,655.00
Depreciation	376,457.00	387,839.00		387,839.00			19,617.00	368,222.00
Employee Benefit	25,426.00	26,187.00		26,187.00			-	26,187.00
Contingency	-	-		-			-	-
Activities	105,158.00	340,156.00		340,156.00			244,539.00	95,617.00
School Lunch	26,429.00	215,871.00		215,871.00			209,181.00	6,690.00
Bond	223,114.00	251,173.00	227,041.00	478,214.00			217,516.00	260,698.00
Special Building	84,676.00	87,465.00	3,732.00	91,197.00			31,266.00	59,931.00
Qualified Capital Purpose Undertaking	101,847.00	114,790.00	85,883.00	200,673.00			90,046.00	110,627.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
<b>TOTAL ALL FUNDS</b>	\$ 2,653,366.00	5,089,879.00	4,028,742.00	9,118,621.00	769,138.00	4,288,691.00	5,869,994.00	3,248,627.00

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

<b>MOTOR VEHICLE TAXES</b>	
\$	<b>152,706.00</b>

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

NAME Shelton Public Schools  
 ADDRESS 210 9th Street  
 CITY & ZIP CODE Shelton, NE 68876  
 TELEPHONE 308-647-6742  
 WEBSITE [www.sheltonbulldogs.org](http://www.sheltonbulldogs.org)

BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME <u>Kay Johnson</u>	<u>Emmy Power</u>	<u>Rodney Engel</u>
TITLE / FIRM NAME <u>Chairperson</u>	<u>Sec/Treasurer</u>	<u>Superintendent</u>
TELEPHONE <u>612-599-2078</u>	<u>308-440-6320</u>	<u>308-647-6742</u>
EMAIL ADDRESS <u>kjohnson@sheltonbulldogs.org</u>	<u>epower@sheltonbulldogs.org</u>	<u>rengel@sheltonbulldogs.org</u>

For Questions on this form, who should we contact (please  one): Contact will be via email if supplied.

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page) (1) \$ 4,341,360.00

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

Real Growth Percentage Increase  $\frac{3,804,339.00}{420,959,919.00} / \frac{420,959,919.00}{420,959,919.00} = 0.90\%$  (3) % 0.90  
 2025 Real Growth Value per Assessor  
 Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) % 2.90

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 125,899.44

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 4,467,259.44  
 (Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (Total Personal and Real Property Tax Required for All Other Purposes from Cover Page) (7) \$ 4,467,172.00

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.



# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23 day of September, 2025 at 7:30 o'clock, A.M., at Shelton Public School Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers		Actual/Estimated Disbursements & Transfers		Budgeted Disbursements & Transfers		Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026				
General	\$ 5,057,829.00	\$ 5,502,000.00	\$ 7,147,000.00	\$ -	\$ 2,793,500.00	\$ 4,397,475.00			
Depreciation	\$ 19,617.00	\$ 10,000.00	\$ 568,222.00	\$ -	\$ 568,222.00				
Employee Benefit	\$ -	\$ -	\$ 27,187.00	\$ -	\$ 27,187.00				
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -				
Activities	\$ 244,539.00	\$ 250,000.00	\$ 325,617.00	\$ -	\$ 325,617.00				
School Nutrition	\$ 209,181.00	\$ 214,000.00	\$ 311,690.00	\$ -	\$ 311,690.00				
Bond	\$ 217,516.00	\$ 225,000.00	\$ 547,498.00	\$ -	\$ 302,498.00	\$ 247,475.00			
Special Building	\$ 31,266.00	\$ 35,000.00	\$ 174,331.00	\$ -	\$ 105,331.00	\$ 69,697.00			
Qualified Capital Purpose Undertaking	\$ 90,046.00	\$ 92,000.00	\$ 166,777.00	\$ -	\$ 86,777.00	\$ 80,808.00			
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -				
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -				
TOTALS	\$ 5,869,994.00	\$ 6,328,000.00	\$ 9,268,322.00	\$ -	\$ 4,520,822.00	\$ 4,795,455.00			

Bond Purposes	Non-Bond Purposes	Total
\$ 328,283.00	\$ 4,467,172.00	\$ 4,795,455.00

Breakdown of Property Tax

## Notice of Special Hearing To Set Final Tax Request

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 23 day of, September 2025 at 7:45 (or immediately following the Budget Hearing) o'clock A.M., at Shelton Public School Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	420,959,919	476,049,762	13%

Fund	<b>2024-2025 Budget Information</b>			<b>2025-2026 Budget Information</b>			Proposed	Change	Change in
	2024-2025	2024-2025	2024	2025-2026	2025-2026	2025-2026			
<b>General Fund</b>	8,409,547.00	4,240,350.00	1.007305	7,147,000.00	4,397,475.00	0.923743	0.923743	-8%	-15%
<b>Bond Fund(s) K - 12</b>	462,434.00	242,424.00	0.057588	547,498.00	247,475.00	0.051985	0.051985	-10%	18%
<b>Special Building Fund</b>	350,000.00	101,010.00	0.023995	174,331.00	69,697.00	0.014641	0.014641	-39%	-50%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	191,929.00	94,949.00	0.022555	166,777.00	80,808.00	0.016975	0.016975	-25%	-13%
<b>Total</b>	9,413,910.00	4,678,733.00	1.111444	8,035,606.00	4,795,455.00	1.007344	1.007344	-9%	-15%

Superintendent Pay Transparency Notice—Proposed Contract Rodney Engel

Notice is hereby given that Shelton Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 1, 2025 at 8:42 am at the Shelton Public Schools Conference Room in Shelton, Nebraska.

1

After the 2025/26 school year, how many years remain on the contract:  
(Column F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 138,000.00		\$ 138,000.00
<b>Compensation for activities outside of the regular salary:</b>			
• Extended contracts / Activities outside of regular salary			\$ -
• Bonus/Incentive/Performance Pay			\$ -
• Stipends			\$ -
• All other costs not mentioned above	\$ 5,000.00		\$ 5,000.00
<b>Benefits and Payroll Costs Paid by district:</b>			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 19,529.16		\$ 19,529.16
• Cafeteria Plan Stipend			\$ -
• Cash in lieu of insurance			\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare <b>if paid by the district</b>			\$ -
• District's share of retirement, FICA and Medicare	\$ 21,707.40		\$ 21,707.40
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 676.00		\$ 676.00
• Cell Phone/Internet reimbursement			\$ -
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
<b>Totals:</b>	\$ 184,912.56	\$ -	\$ 184,912.56