

Special Meeting of the Shelton Public Schools Board of Education

Friday, September 18, 2026
the Elementary Conference Room
7:15 AM

President Johnson called the Special Meeting of the Shelton Public Schools Board of Education to order at 7:17 AM on Friday, September 18, 2026 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

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

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 2026-2027.

There was discussion around the appropriate amount of cash reserves and balancing reserves, spending, inflation and appropriately managing the asking amount versus safely operating the school.

Motion made by Levi Rogers seconded by Dana Tompkin to approve the Property Tax Request for 2026-2027, Resolution Number 20262027 as presented and executed. Vote: Passed

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

4. Discuss, review, and take all necessary actions to approve the 2026-2027 Budget.

Motion made by Kay Johnson seconded by Lisa Stewart to approve the 2026-2027 Budget as presented. Vote: Passed

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

5. Adjournment

Motion made by Kay Johnson seconded by Emmy Power to adjourn the Special Meeting of the Shelton Public Schools Board of Education at 7:37 AM. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

Respectfully Submitted,
Levi C. 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 14th day of, September 2026 at 7:15 o'clock P.M., at Shelton Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025-2026	2026-2027	Change
Property Valuations	476,049,762	512,975,833	8%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,147,000.00	4,397,475.00	0.923743	0.857248	7,490,675.00	4,580,185.00	0.892866	-3%	5%
Bond Fund(s) K - 12	547,498.00	247,475.00	0.051985	0.048243	587,970.00	247,475.00	0.048243	-7%	7%
Special Building Fund	174,331.00	69,697.00	0.014641	0.013587	648,101.00	454,545.00	0.088609	505%	272%
Qualified Capital Purpose Undertaking Fund K - 12	166,777.00	80,808.00	0.016975	0.015753	217,407.00	95,960.00	0.018707	10%	30%
Total	8,035,606.00	4,795,455.00	1.007343	0.934831	8,944,153.00	5,378,165.00	1.048425	4%	11%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 20262027

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 2026-2027 property tax request be set at:

General Fund:	\$	4,580,185.00
Bond Fund:	\$	247,475.00
Special Building Fund:	\$	454,545.00
Qualified Capital Purpose	\$	95,960.00
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 7.76 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 0.934831 per \$100 of assessed value.
4. Shelton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.048425 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 11.78 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2026

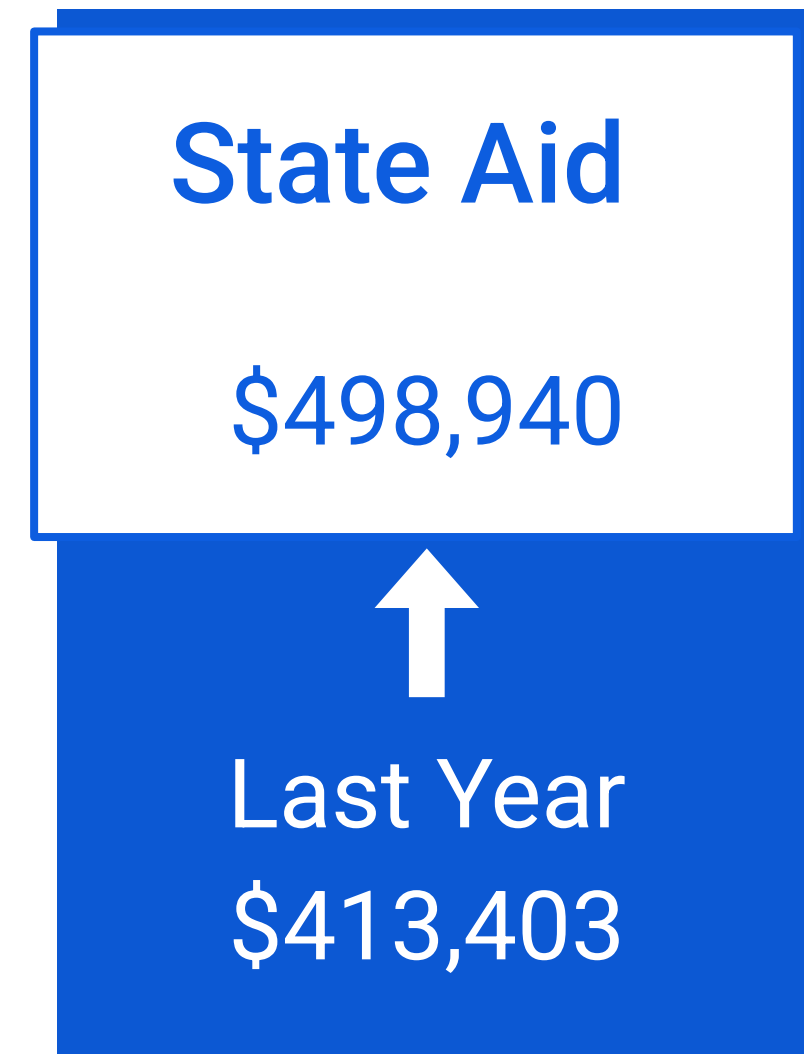
Shelton Public Schools



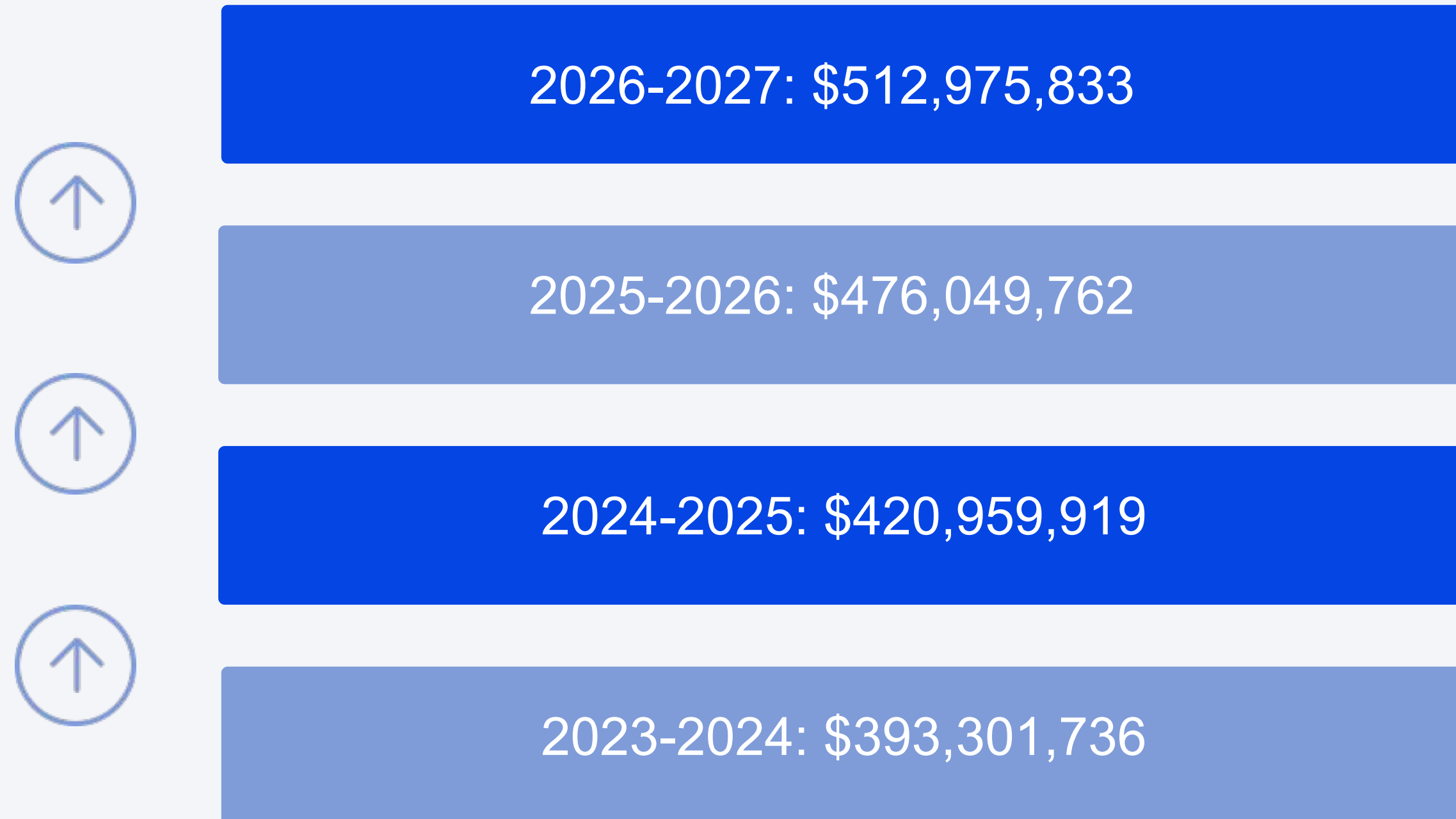
2026-2027 Budget Hearing

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
Effective	\$420,959,919	\$0.670617	\$0.0576	\$0.021200	\$0.02256	\$0.7720	\$0.692
	\$476,049,762	\$0.721593	\$0.05199	\$0.014641	\$0.016975	\$0.8052	\$0.736
2026-2027	\$512,975,833	\$0.892866	\$0.0482	\$0.0886	\$0.0187	\$1.0484	\$0.981

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	\$4,397,476	\$247,474	\$69,698	\$80,809	\$4,795,459	\$4,467,175
Effective	\$2,823,029	\$242,422	\$89,244	\$94,948	\$3,249,642	\$2,912,273
Effective	\$3,435,140	\$247,474	\$69,698	\$80,809	\$3,833,122	\$3,504,839
2026-2027	\$4,580,187	\$247,475	\$454,543	\$95,962	\$5,378,167	\$5,034,730

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 14th day of September, 2026 at 7:00 o'clock, P.M., at Shelton Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 5,638,976.00	\$ 6,018,000.00	\$ 7,490,675.00		\$ 2,956,292.00	\$ 4,580,185.00
Depreciation	\$ 54,948.00	\$ 10,000.00	\$ 689,535.00		\$ 689,535.00	
Employee Benefit	\$ -	\$ -	\$ 27,946.00		\$ 27,946.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 255,000.00	\$ 250,000.00	\$ 350,493.00		\$ 350,493.00	
School Nutrition	\$ 227,366.00	\$ 233,000.00	\$ 348,356.00		\$ 348,356.00	
Bond	\$ 212,715.00	\$ 225,000.00	\$ 587,970.00		\$ 342,970.00	\$ 247,475.00
Special Building	\$ 32,211.00	\$ 30,000.00	\$ 648,101.00		\$ 198,101.00	\$ 454,545.00
Qualified Capital Purpose Undertaking	\$ 89,705.00	\$ 90,000.00	\$ 217,407.00		\$ 122,407.00	\$ 95,960.00
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ -	\$ -	\$ -		\$ -	
TOTALS	\$ 6,510,921.00	\$ 6,856,000.00	\$ 10,360,483.00	\$ -	\$ 5,036,100.00	\$ 5,378,165.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 343,435.00	\$ 5,034,730.00	\$ 5,378,165.00

Shelton Public Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year <u>Non-Bond</u> Property Tax Request				(1)	\$	4,467,172.00
<i>(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)</i>						
Base Limitation Percentage Increase (2%)				2.00	%	(2)
Real Growth Percentage Increase						
	5,710,128.00	/	476,049,762.00	=	1.20	% (3)
	2026 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor			
Total Allowable Growth Percentage Increase (Line 2 + Line 3)				(4)	3.20	%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)				(5)	\$	142,949.50
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)				(6)	\$	4,610,121.50
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>						

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL <u>Non-Bond</u> Property Tax Request				(7)	\$	5,034,730.00
<i>(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)</i>						

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and 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:	
Current School District Taxable Value	512,975,833
Prior School District Taxable Value	476,049,762
Prior Year TOTAL Property Tax Request	4,795,455.00
Prior Year Property Tax Request - All Other Purposes ONLY	4,467,172.00
Prior Year Levy Rate	1.007344
School District Real Growth Value	5,710,128.00
Hearing Held On:	

Day of month:	14th
Month:	September
Year:	2026
Time:	7:00
A.M. or P.M.:	P.M.

Location of Hearing: Shelton Public Schools Conference Room

Special Hearing to Set Final Tax Request Held On:

Day of month:	14th
Month:	September
Year:	2026
Time:	7:15
A.M. or P.M.:	P.M.

Location of Hearing: Shelton Public Schools Conference Room

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Buffalo

COUNTY

Description
(Column 3)[illegible]

2026-2027
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, 2026 through AUGUST 31, 2027

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		\$ -	\$ 4,580,185.00	\$ 4,580,185.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]		\$ 247,475.00		\$ 247,475.00
Special Building Fund		\$ -	\$ 454,545.00	\$ 454,545.00
Qualified Capital Purpose Undertaking Fund		\$ 95,960.00	\$ -	\$ 95,960.00
Total All Funds		\$ 343,435.00	\$ 5,034,730.00	\$ 5,378,165.00
Outstanding Bonded Indebtedness as of September 1, 2026 (Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)		Total Certified Valuation (All Counties) \$ 512,975,833		
Principal				
Interest				
Total Outstanding Bonded Indebtedness				
County Clerk's Use Only				
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, 2025 through June 30, 2026? ☒ 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, 2025 through June 30, 2026? ☐ 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 2025-2026 school fiscal year? ☐ YES ☒ NO				
Submission Information				
Budget Due by 9-30-2026				
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				
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				
Questions - E-Mail: Jeff.Schreier@nebraska.gov				

2025-2026 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	2,667,904.00	5,476,407.00	2,500,000.00	7,976,407.00	895,000.00	5,123,000.00	6,018,000.00	1,958,407.00
Depreciation	699,535.00	699,535.00		699,535.00			10,000.00	689,535.00
Employee Benefit	27,446.00	27,446.00		27,446.00			-	27,446.00
Contingency	-	-		-			-	-
Activities	105,493.00	345,493.00		345,493.00			250,000.00	95,493.00
School Nutrition	7,856.00	240,856.00		240,856.00			233,000.00	7,856.00
Bond	293,670.00	359,570.00	200,000.00	559,570.00			225,000.00	334,570.00
Special Building	125,301.00	164,701.00	60,000.00	224,701.00			30,000.00	194,701.00
Qualified Capital Purpose Undertaking	121,407.00	127,407.00	80,000.00	207,407.00			90,000.00	117,407.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,048,612.00	7,441,415.00	2,840,000.00	10,281,415.00	895,000.00	5,123,000.00	6,856,000.00	3,425,415.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 10-0019
Shelton Public Schools

2026-2027 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	1,958,407.00	2,956,292.00	4,534,383.00	7,490,675.00	1,100,000.00	6,390,675.00	7,490,675.00		7,490,675.00
Depreciation	689,535.00	689,535.00		689,535.00			689,535.00		689,535.00
Employee Benefit	27,446.00	27,946.00		27,946.00			27,946.00		27,946.00
Contingency	-	-		-			-		-
Activities	95,493.00	350,493.00		350,493.00			350,493.00		350,493.00
School Nutrition	7,856.00	348,356.00		348,356.00			348,356.00		348,356.00
Bond	334,570.00	342,970.00	245,000.00	587,970.00			587,970.00		587,970.00
Special Building	194,701.00	198,101.00	450,000.00	648,101.00			648,101.00		648,101.00
Qualified Capital Purpose Undertaking	117,407.00	122,407.00	95,000.00	217,407.00			217,407.00		217,407.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	3,425,415.00	5,036,100.00	5,324,383.00	10,360,483.00	1,100,000.00	6,390,675.00	10,360,483.00	-	10,360,483.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,534,383.00	245,000.00	450,000.00	95,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	45,802.00	2,475.00	4,545.00	960.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,580,185.00	247,475.00	454,545.00	95,960.00
COUNTY TREASURER'S BALANCE, 9-1-2026				
\$	158,407.00	50,370.00	4,701.00	2,407.00

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	498,940.00	\$	160,000.00
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2024-2025 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE 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 - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS - 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	5,483,851.00	2,823,029.00	8,306,880.00	749,785.00	4,889,191.00	5,638,976.00	2,667,904.00
Depreciation	368,222.00	754,483.00		754,483.00			54,948.00	699,535.00
Employee Benefit	26,187.00	27,446.00		27,446.00			-	27,446.00
Contingency	-	-		-			-	-
Activities	95,617.00	360,493.00		360,493.00			255,000.00	105,493.00
School Lunch	6,690.00	235,222.00		235,222.00			227,366.00	7,856.00
Bond	260,698.00	290,490.00	215,895.00	506,385.00			212,715.00	293,670.00
Special Building	59,931.00	96,549.00	60,963.00	157,512.00			32,211.00	125,301.00
Qualified Capital Purpose Undertaking	110,627.00	147,741.00	63,371.00	211,112.00			89,705.00	121,407.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 3,248,627.00	7,396,275.00	3,163,258.00	10,559,533.00	749,785.00	4,889,191.00	6,510,921.00	4,048,612.00

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

MOTOR VEHICLE TAXES	
\$	166,982.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME
Shelton Public Schools

ADDRESS
210 9th Street

CITY & ZIP CODE
Shelton, NE 68876

TELEPHONE
308-647-6742

WEBSITE
www.sheltonbulldogs.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kay Johnson	Levi Rogers	Rodney Engel
TITLE / FIRM NAME	Chairperson	Sec/Treasurer	Superintendent
TELEPHONE	6125992078	308-233-7161	308-647-6742
EMAIL ADDRESS	kjohnson@sheltonbulldogs.org	lrogers@sheltonbulldogs.org	rengel@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 Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year **Non-Bond** Property Tax Request (1) \$ 4,467,172.00
(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

$$\frac{5,710,128.00}{2026 \text{ Real Growth Value per Assessor}} \div \frac{476,049,762.00}{\text{Prior Year Total Property Valuation per Assessor}} = 1.20 \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.20 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 142,949.50

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 4,610,121.50
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL **Non-Bond** Property Tax Request (7) \$ 5,034,730.00
(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.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

10-0019

Shelton Public Schools

Line No.		2026-2027 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ -

Shelton Public Schools
Schedule B - 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	4,580,185.00	247,475.00	454,545.00	95,960.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	247,475.00		95,960.00
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	247,475.00	-	95,960.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,580,185.00	-	454,545.00	-
14	Assessed Valuation	512,975.833	512,975.833	512,975.833	512,975.833
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.892866	0.000000	0.088609	0.000000
16	Total Levy for Compliance	0.981475			

NOTE: The Schedule portion below is to assist with the Levy setting process. Be sure to update valuation. fund(s) has a different valuation from the standard district-wide valuation noted on the cover page

Must agree to Cover

Schedule C

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 April 13, 2026 at 7:30 PM pm at Shelton Public Schools in the Elementary Conference Room in Shelton, Nebraska.

1

After the 2026/27 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 2026/27 year and future years are listed below:

	2026/27 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE			
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>	\$ 140,600.00		\$ 140,600.00
• <i>Bonus/Incentive/Performance Pay</i>			
• <i>Stipends</i>			
• <i>All other costs not mentioned above</i>	\$ 5,096.00		\$ 5,096.00
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>			
• <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>	\$ 23,773.08		\$ 23,773.08
• <i>District's share of retirement, FICA and Medicare</i>			
• <i>IRS value of housing allowance</i>	\$ 22,917.98		\$ 22,917.98
• <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>	\$ 1,000.00		\$ 1,000.00
• <i>Cell Phone/Internet reimbursement</i>			
• <i>Relocation reimbursement</i>			
• <i>Travel allowance/reimbursement</i>			
• <i>Mileage Allowance</i>	\$ 2,500.00		\$ 2,500.00
• <i>Educational tuition assistance</i>			
• <i>All other benefit costs not mentioned above</i>			
Totals:	\$ 200,887.06	\$ -	\$ 200,887.06

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 14th day of September, 2026 at 7:00 o'clock, P.M., at Shelton Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 5,638,976.00	\$ 6,018,000.00	\$ 7,490,675.00		\$ 2,956,292.00	\$ 4,580,185.00
Depreciation	\$ 54,948.00	\$ 10,000.00	\$ 689,535.00		\$ 689,535.00	
Employee Benefit	\$ -	\$ -	\$ 27,946.00		\$ 27,946.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 255,000.00	\$ 250,000.00	\$ 350,493.00		\$ 350,493.00	
School Nutrition	\$ 227,366.00	\$ 233,000.00	\$ 348,356.00		\$ 348,356.00	
Bond	\$ 212,715.00	\$ 225,000.00	\$ 587,970.00		\$ 342,970.00	\$ 247,475.00
Special Building	\$ 32,211.00	\$ 30,000.00	\$ 648,101.00		\$ 198,101.00	\$ 454,545.00
Qualified Capital Purpose Undertaking	\$ 89,705.00	\$ 90,000.00	\$ 217,407.00		\$ 122,407.00	\$ 95,960.00
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ -	\$ -	\$ -		\$ -	
TOTALS	\$ 6,510,921.00	\$ 6,856,000.00	\$ 10,360,483.00	\$ -	\$ 5,036,100.00	\$ 5,378,165.00

Breakdown of Property Tax			Bond Purposes		Non-Bond Purposes		Total
\$	343,435.00	\$	\$	5,034,730.00	\$	5,378,165.00	

Notice of Special Hearing To Set Final Tax Request

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 14th day of, September 2026 at 7:15 o'clock P.M., at Shelton Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2025-2026	2026-2027	Change
	476,049,762	512,975,833	8%

2025-2026 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)
General Fund	7,147,000.00	4,397,475.00	0.923743	0.857248
Bond Fund(s) K - 12	547,498.00	247,475.00	0.051985	0.048243
Special Building Fund	174,331.00	69,697.00	0.014641	0.013587
Qualified Capital Purpose Undertaking Fund K - 12	166,777.00	80,808.00	0.016975	0.015753
Total	8,035,606.00	4,795,455.00	1.007343	0.934831

2026-2027 Budget Information

Fund	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,490,675.00	4,580,185.00	0.892866	-3%	5%
Bond Fund(s) K - 12	587,970.00	247,475.00	0.048243	-7%	7%
Special Building Fund	648,101.00	454,545.00	0.088609	505%	272%
Qualified Capital Purpose Undertaking Fund K - 12	217,407.00	95,960.00	0.018707	10%	30%
Total	8,944,153.00	5,378,165.00	1.048425	4%	11%