2024-2025
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, 2024 through AUGUST 31, 2025

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	$ -	$ 4,240,350.00	$ 4,240,350.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 242,424.00		$ 242,424.00
Special Building Fund	$ -	$ 101,010.00	$ 101,010.00
Qualified Capital Purpose Undertaking Fund	$ 94,949.00	$ -	$ 94,949.00
Total All Funds	$ 337,373.00	$ 4,341,360.00	$ 4,678,733.00

Outstanding Bonded Indebtedness as of September 1, 2024

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 2,450,624.00	Principal
$ 145,641.00	Interest
$ 2,596,265.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 420,959,919

*(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, 2023 through June 30, 2024?

[X] 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, 2023 through June 30, 2024?

[ ] YES [X] 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 [X] 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

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 10-0019
Shelton Public Schools

2024-2025 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	2,199,840.00	4,211,600.00	4,197,947.00	8,409,547.00	1,008,804.00	7,400,743.00	8,409,547.00	-	8,409,547.00
Depreciation	361,340.00	361,340.00		361,340.00			361,340.00		361,340.00
Employee Benefit	23,426.00	23,426.00		23,426.00			23,426.00	-	23,426.00
Contingency	-	-		-			-		-
Activities	41,089.00	300,000.00		300,000.00			300,000.00	-	300,000.00
School Nutrition	1,699.00	280,000.00		280,000.00			280,000.00	-	280,000.00
Bond	222,434.00	222,434.00	240,000.00	462,434.00			462,434.00	-	462,434.00
Special Building	89,073.00	250,000.00	100,000.00	350,000.00			350,000.00		350,000.00
Qualified Capital Purpose Undertaking	97,929.00	97,929.00	94,000.00	191,929.00			191,929.00	-	191,929.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,036,830.00	5,746,729.00	4,631,947.00	10,378,676.00	1,008,804.00	7,400,743.00	10,378,676.00	-	10,378,676.00

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)	4,197,947.00	240,000.00	100,000.00	94,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,403.00	2,424.00	1,010.00	949.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,240,350.00	242,424.00	101,010.00	94,949.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 464,132.00	$ 100,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	80,000.00	29,073.00	27,000.00

2023-2024 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	1,710,259.00	3,329,972.00	3,810,121.00	7,140,093.00	813,638.00	4,126,615.00	4,940,253.00	2,199,840.00
Depreciation	376,457.00	380,957.00		380,957.00			19,617.00	361,340.00
Employee Benefit	25,426.00	25,426.00		25,426.00			2,000.00	23,426.00
Contingency	-	-		-			-	-
Activities	105,158.00	244,507.00		244,507.00			203,418.00	41,089.00
School Nutrition	26,429.00	267,630.00		267,630.00			265,931.00	1,699.00
Bond	223,114.00	245,990.00	193,959.00	439,949.00			217,515.00	222,434.00
Special Building	84,676.00	86,806.00	19,295.00	106,101.00			17,028.00	89,073.00
Qualified Capital Purpose Undertaking	101,847.00	112,249.00	75,556.00	187,805.00			89,876.00	97,929.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,653,366.00	4,693,537.00	4,098,931.00	8,792,468.00	813,638.00	4,126,615.00	5,755,638.00	3,036,830.00

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	
$	137,140.00

2022-2023 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	1,524,274.00	3,124,804.00	3,330,478.00	6,455,282.00	689,322.00	4,055,701.00	4,745,023.00	1,710,259.00
Depreciation	222,246.00	376,457.00		376,457.00			-	376,457.00
Employee Benefit	26,568.00	26,740.00		26,740.00			1,314.00	25,426.00
Contingency	-	-		-			-	-
Activities	105,194.00	329,256.00		329,256.00			224,098.00	105,158.00
School Lunch	27,784.00	220,086.00		220,086.00			193,657.00	26,429.00
Bond	214,334.00	236,483.00	203,871.00	440,354.00			217,240.00	223,114.00
Special Building	67,842.00	74,502.00	52,342.00	126,844.00			42,168.00	84,676.00
Qualified Capital Purpose Undertaking	304,583.00	315,932.00	83,504.00	399,436.00			297,589.00	101,847.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,492,825.00	4,704,260.00	3,670,195.00	8,374,455.00	689,322.00	4,055,701.00	5,721,089.00	2,653,366.00

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	
$	150,353.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Shelton Public School**
ADDRESS	**210 9th Street**
CITY & ZIP CODE	**Shelton, NE 68876**
TELEPHONE	**308-647-6742**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Chris Lewis	Lisa Stewart
TITLE /FIRM NAME	Chairperson	Clerk/Treasurer
TELEPHONE	308-233-1037	308-390-6536
EMAIL ADDRESS	clewis@sheltonbulldogs.org	lstewart@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
- [X] Preparer

should be sent

PREPARER

Shanna Gannon

Superintendent

308-647-6742

sgannon@sheltonbulldogs.org

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 10-0019

Shelton Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2	roof repair due to hail damage	$ 1,000,000.00
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ 1,000,000.00
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)	$ 1,000,000.00

Shelton Public Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,240,350.00	242,424.00	101,010.00	94,949.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	242,424.00		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	**Total Exclusions (Line 3 + Line 11)**	-	242,424.00	-	94,949.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,240,350.00	-	101,010.00	-
14	Assessed Valuation	420,959,919	420,959,919	420,959,919	420,959,919
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	1.007305	0.000000	0.023995	0.000000
16	Total Levy for Compliance	1.031300			

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 distrct **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 distrct 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	$ 4,240,350.00	$ 420,959,919	1.007305
Special Building Fund	$ 101,010.00	$ 420,959,919	0.023995
Bond Fund	$ 242,424.00	$ 420,959,919	0.057588
Bond Fund	$ -	$ 420,959,919	0.000000
Bond Fund	$ -	$ 420,959,919	0.000000
QCPUF Fund	$ 94,949.00	$ 420,959,919	0.022555
QCPUF Fund	$ -	$ 420,959,919	0.000000
	$ -	$ 420,959,919	0.000000
	$ -	$ 420,959,919	0.000000
	$ -	$ 420,959,919	0.000000
	$ -	$ 420,959,919	0.000000
	$ -	$ 420,959,919	0.000000
	$ -	$ 420,959,919	0.000000
Total	$ 4,678,733.00		$ 1.111443

Must agree to Cover

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

Notice is hereby given that _____ Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20___ at ___ am/pm at the _____ Room in _____, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.) Enter Years Remaining on Contract Here

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 132,000.00		**$ 132,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,191.00		$ 28,191.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 23,401.00		$ 23,401.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 435.00		$ 435.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 184,027.00**	**$ -**	**$ 184,027.00**

Shelton Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,127,778.00
*(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

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		
2,322,579 ~~1,965,560.00~~	/	364,521,126 ~~330,113,096.00~~	=	0.64 ~~0.60~~ %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.64 ~~2.60~~ %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 108,973.34 ~~107,332.23~~

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 4,236,751.34 ~~4,235,100.23~~
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 4,341,360.00
(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Shelton Public Schools — **Buffalo**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Central Community College	August 1 2024- August 1 2025	Provide courses for high schools students to receive dual credit (high school and college)
Title I, Title IIA, Title III, Perkins Consortium with ESU 10	August 1 2024- August 1 2025	ESU 10 assists the district with monitoring and reporting the use of Federal Funds

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

SCHOOL DISTRICT #19/41

TO: **PO BOX 610**
SHELTON, NE 68876

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SHELTON 19	3	10-0019		86,635,215	334,409	75,383,593	0.44

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I KRISTI WOLD, HALL County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Kristi Wold
(signature of county assessor)

9/14/24
(date)

CC: County Clerk, HALL County
CC: County Clerk where school district is headquartered, if different county, Buffalo County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

SCHOOL DISTRICT #19/41

PO BOX 610
TO: SHELTON, NE 68876

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SHELTON 19 BOND		10-0019	86,635,215

I KRISTI WOLD, HALL County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Kristi Wold
(signature of county assessor)

8/14/24
(date)

CC: County Clerk, HALL County
CC: County Clerk where school district is headquartered, if different county, Buffalo County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: SHELTON PUBLIC SCHOOLS
BOX 610
SHELTON, NE 68876

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SHELTON SCHOOL	3	10-0019		4,248,099	140,040	3,181,330	4.40

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I JENNIFER PITTNER, KEARNEY County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Jennifer Pittner
(signature of county assessor)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-16-24
(date)

CC: County Clerk, KEARNEY County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

SHELTON PUBLIC SCHOOLS
BOX 610

TO: SHELTON, NE 68876

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SHELTON SCHOOL BOND		10-0019	4,248,099

I JENNIFER PITTNER, KEARNEY County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Jennifer Pittner
(signature of county assessor)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-16-24
(date)

CC: County Clerk, KEARNEY County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

{certification required on or before August 20th of each year}

To: SHELTON 19 (10-0019)

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Propety Valuation	Real Growth Percentage a
SHELTON 19 (10-0019) GENERAL	3	10-0019		$3,345,959	$0	$3,137,245	0.00000%
SHELTON 19 SPEC BLDG	3	10-0019		$3,345,959	$0	$3,137,245	0.00000%
SHELTON 19 CAPITAL FUND	3	10-0019		$3,345,959	$0	$3,137,245	0.00000%

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I , Adams County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief,the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Danielle Wahl

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Adams County, NE County

CC: County Clerk where school district is headquartered, if different county, Adams County, NE County

•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

{certification required on or before August 20th of each year}

To: SHELTON 19 BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SHELTON 19 BOND	Incl. HS	10-0019	$3,345,959

I , Adams County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief,the true and accurate taxable valuation forthe current year, pursuant to Neb. Rev. Stat. § 13-509.

Danielle Wahl

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Adams County, NE County

CC: County Clerk where school district is headquartered, if different county, Adams County, NE County

•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: SHELTON PUBLIC SCHOOLS
ATTN: SUPERINTENDENT OF SCHOOLS
PO BOX 610
SHELTON, NE 68876

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SHELTON 19	3	10-0019		326,730,646	1,848,130	282,818,958	0.65

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I ROY MEUSCH, BUFFALO County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

(signature of county assessor)

AUG 14 2024
(date)

CC: County Clerk, BUFFALO County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: SHELTON PUBLIC SCHOOLS
ATTN: SUPERINTENDENT OF SCHOOLS
PO BOX 610
SHELTON, NE 68876

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SHELTON SD 19 BOND		10-0019	326,730,646

I ROY MEUSCH, BUFFALO County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

(signature of county assessor)

AUG 14 2024
(date)

CC: County Clerk, BUFFALO County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

Special Board Meeting
Monday, September 23, 2024
the Elementary Conference Room
7:30 PM

President Lewis called the Special Board Meeting to order at 7:40 PM on Monday, September 23, 2024 in the Elementary Conference Room. The meeting was advertised in accordance to Policy 2008. An open meetings poster, agenda and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Kay Johnson: Absent, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present, Dana Tompkin: Present. Present: 5, Absent: 1.

Dr. Gannon was present to answer questions regarding the budget.

2. Consideration to approve the budget for the 24-25 school year.

Motion made by Chris Lewis seconded by Emmy Power to approve the resolution setting the property tax request for the 2024-2025 school year to be: General Fund: $4,240,350.00, Bond Fund: $242,424.00, Special Building Fund: $101,010.00, Qualified Capital Purpose $94,949.00 and to approve the 2024-2025 budget as presented. Vote: Passed
Kay Johnson: Absent, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea
Yea: 5, Nay: 0, Absent: 1

3. Adjournment

Motion made by Lisa Stewart seconded by Russ Muhlbach to adjourn at 7:44 pm. Vote: Passed
Kay Johnson: Absent, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea
Yea: 5, Nay: 0, Absent: 1

Respectfully Submitted,
Lisa Stewart, Secretary

Budget Hearing of the Shelton Public Schools Board of Education
Monday, September 23, 2024
the Elementary Conference Room
7:30 PM

President Lewis called the Budget Hearing of the Shelton Public Schools Board of Education to order at 7:34 PM on Monday, September 23, 2024 in the Elementary Conference Room. The meeting was advertised in accordance to Policy 2008. An open meetings poster, agenda and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Kay Johnson: Absent, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present, Dana Tompkin: Present. Present: 5, Absent: 1.

Dr. Gannon was present to answer any questions regarding the budget.

Motion made by Chris Lewis seconded by Dana Tompkin to excuse Kay Johnson from the meeting. Vote: Passed
Kay Johnson: Absent, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea
Yea: 5, Nay: 0, Absent: 1

2. Request to address the Board of Education

No requests were made to address the board.

3. Discussion regarding the proposed 2024-2025 Budget

Dr. Gannon reviewed the proposed 2024-2025 budget with board members including information that was presented at the Joint Tax Hearing.

4. Adjournment

Motion made by Lisa Stewart seconded by Russ Muhlbach to Adjourn at 7:40 pm. Vote: Passed
Kay Johnson: Absent, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea
Yea: 5, Nay: 0, Absent: 1

Respectfully Submitted,
Lisa Stewart, Secretary

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

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 2024-2025 property tax request be set at:

General Fund:	$	4,240,350.00
Bond Fund:	$	242,424.00
Special Building Fund:	$	101,010.00
Qualified Capital Purpose Undertaking Fund:	$	94,949.00

2. The total assessed value of property differs from last year's total assessed value by 7.03 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 1.063106 per $100 of assessed value.

4. Shelton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.111443 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Shelton Public Schools will increase (or decrease) last year's budget by 19.32 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Chris Lewis, seconded by Emmy Power to adopt Resolution # 1.

Voting yes were:	Voting no were:
Chris Lewis	
Emmy Power	
Russ Muhlbach	
Dana Tompkin	
Lisa Stewart	

Dated this 23 day of September, 2024

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 17 day of September, 2024 at 6:30 o'clock, P.M., at Buffalo County Extension Building 1400 E 34th St Kearney NE 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,745,023.00	$ 4,940,253.00	$ 8,409,547.00	$ -	$ 4,211,600.00	$ 4,240,350.00
Depreciation	$ -	$ 19,617.00	$ 361,340.00		$ 361,340.00	
Employee Benefit	$ 1,314.00	$ 2,000.00	$ 23,426.00	$ -	$ 23,426.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 224,098.00	$ 203,418.00	$ 300,000.00	$ -	$ 300,000.00	
School Nutrition	$ 193,657.00	$ 265,931.00	$ 280,000.00	$ -	$ 280,000.00	
Bond	$ 217,240.00	$ 217,515.00	$ 462,434.00	$ -	$ 222,434.00	$ 242,424.00
Special Building	$ 42,168.00	$ 17,028.00	$ 350,000.00		$ 250,000.00	$ 101,010.00
Qualified Capital Purpose Undertaking	$ 297,589.00	$ 89,876.00	$ 191,929.00	$ -	$ 97,929.00	$ 94,949.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,721,089.00	$ 5,755,638.00	$ 10,378,676.00	$ -	$ 5,746,729.00	$ 4,678,733.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 337,373.00	$ 4,341,360.00	$ 4,678,733.00

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 23 day of, September 2024 at 7:30 o'clock P.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.

	2023-2024	2024-2025	Change
Property Valuations	393,301,736	420,959,919	7%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,960,004.00	4,127,778.00	1.049519	0.980563	8,409,547.00	4,240,350.00	1.007305	-4%	21%
Bond Fund(s) K - 12	411,409.00	252,525.00	0.064206	0.059988	462,434.00	242,424.00	0.057588	-10%	12%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	247,842.00		0.000000	0.000000	350,000.00	101,010.00	0.023995	#DIV/0!	41%
Qualified Capital Purpose Undertaking Fund K - 12	270,332.00	94,949.00	0.024142	0.022555	191,929.00	94,949.00	0.022555	-7%	-29%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	7,889,587.00	4,475,252.00	1.137867	1.063106	9,413,910.00	4,678,733.00	1.111443	-2%	19%

AFFIDAVIT OF PUBLICATION

State of Nebraska
ss.
County of Buffalo

Steve Glenn, being first duly sworn, says that he is the publisher of the SHELTON CLIPPER, a weekly newspaper printed in part and published in its entirety at its office maintained in Shelton, in said county and of general circulation therein, and has been published more than 52 consecutive weeks in said county prior to the first publication of the annexed notice, and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto attached, was published in said newspaper.....1.....consecutive weeks, once a week, commencing on the ...19th.....day of ...September....., 2024.

Steve Glenn

Subscribed in my presence and sworn to before me this ...19th.....day of ...September....., 2024.

Patricia J. O'Brien

(Seal) Notary Public

GENERAL NOTARY - State of Nebraska
PATRICIA J. O'BRIEN
My Comm. Exp. July 19, 2028

Lines...22.....Weeks.....1.....

Amount $.....9.50.....

Notice of Special Hearing to Set Final Tax Request and Special Meeting of School District 19-41 of Shelton, Nebraska

Notice is hereby given that the Board of Education of Shelton School District 19-41 will meet on Monday, September 23, 2024, in the elementary conference room. The Tax Request Hearing will begin at 7:30 p.m., followed by a special board meeting to approve the 2024-2025 school budget.

An agenda of such meeting, kept continuously current, is available for inspection at the office of the Superintendent.

Dr. Shanna Gannon,
Superintendent
September 19, 2024

AFFIDAVIT OF PUBLICATION

State of Nebraska
ss.
County of Buffalo

Steve Glenn, being first duly sworn, says that he is the publisher of the SHELTON CLIPPER, a weekly newspaper printed in part and published in its entirety at its office maintained in Shelton, in said county and of general circulation therein, and has been published more than 52 consecutive weeks in said county prior to the first publication of the annexed notice, and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto attached, was published in said newspaper.....1.....consecutive weeks, once a week, commencing on the ..19th.....day of ..September....., 2024.

Steve Glenn

Subscribed in my presence and sworn to before me this ...19th.....day of ..September....., 2024.

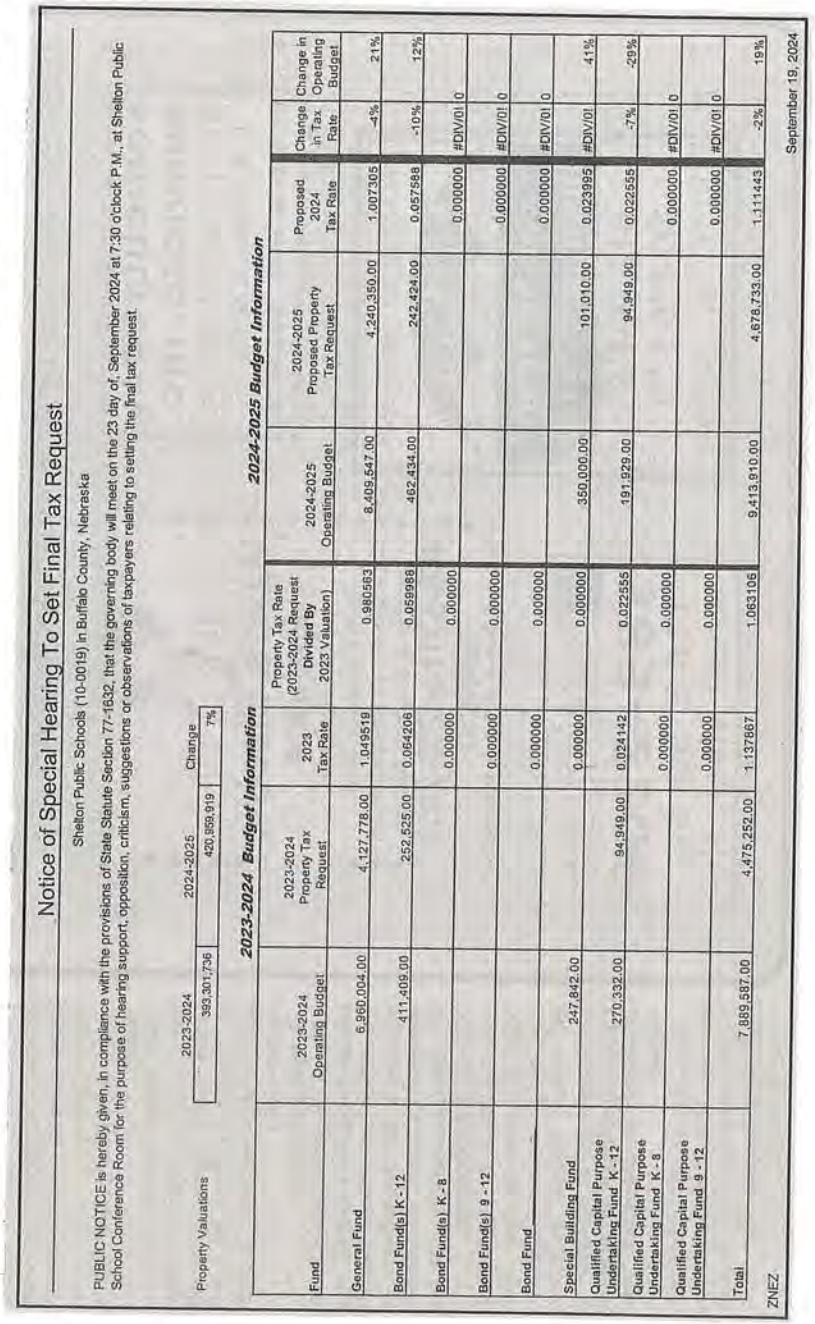
Patricia J. O'Brien
Notary Public

(Seal)

GENERAL NOTARY - State of Nebraska
PATRICIA J. O'BRIEN
My Comm. Exp. July 19, 2028

Lines.....4x4.....Weeks.....1.....

Amount $.....16.00.....



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 23 day of, September 2024 at 7:30 o'clock P.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

	2023-2024	2024-2025	Change
Property Valuations	393,301,736	420,859,919	7%

2023-2024 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)
General Fund	6,960,004.00	4,127,778.00	1.049519	0.980583
Bond Fund(s) K - 12	411,409.00	252,625.00	0.064206	0.059988
Bond Fund(s) K - 8			0.000000	0.000000
Bond Fund(s) 9 - 12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	247,842.00		0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 12	270,332.00	94,949.00	0.024142	0.022555
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000
Total	7,889,587.00	4,475,252.00	1.137667	1.063106

2024-2025 Budget Information

2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
8,409,547.00	4,240,350.00	1.007305	-4%	21%
462,434.00	242,424.00	0.057588	-10%	12%
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
350,000.00	101,010.00	0.023995	#DIV/0!	41%
191,929.00	94,949.00	0.022555	-7%	-29%
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
9,413,910.00	4,678,733.00	1.111443	-2%	19%

ZNEZ

September 19, 2024

District Number: 10-0019-000
District Name: SHELTON PUBLIC SCHOOLS
District Phone: (308)647-6742

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

File (click file name to view)	Upload DateTime
shelton 24-25 budget.pdf (UploadFile_DisplayFile.aspx?ID=21437)	9/24/2024 8:24:45 AM

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	5,997,218
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	5,997,218
Total Allowable Budget Authority	A-780	5,997,218

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	8,409,547
2024/25 Special Grant Funds	B-110	403,525
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	1,008,804
2024/25 General Fund Lid Exclusions	**B-130**	1,000,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,997,218
2024/25 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	0

2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	**B-180**	○Yes ◉No

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,784,296
2024/25 General Fund Necessary Cash Reserve	**C-300**	0
2024/25 Depreciation Fund Total Requirements	**C-310**	361,340
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	361,340

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	**B-400**	○Yes ◉No

Certified Assessed Valuation	**B-490**	420,959,919

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	4,341,360
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	**D-150**	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	**D-170**	0
Total Property Tax Authority Allowed	**D-180**	4,341,360
2024/25 Property Tax Request General Fund	**D-210**	4,240,350
2024/25 Property Tax Request Special Building Fund	**D-220**	101,010
2024/25 Total Property Tax Request	**D-230**	4,341,360
2024/25 Unused Property Tax Request Authority	**D-240**	0
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	388,681

District Number: 10-0019-000
District Name: SHELTON PUBLIC SCHOOLS
District Phone: (308)647-6742

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	403,525

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	308,245
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants	1.3	0

IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	0
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0

NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0

Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	95,280
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0