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
Total All Funds	$ 328,283.00	$ 4,467,172.00	$ 4,795,455.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 2,543,893.00	Principal
$ 378,913.00	Interest
$ 2,922,806.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 476,049,762

*(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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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

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	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,573,509.00	4,520,822.00	4,747,500.00	9,268,322.00	1,000,000.00	6,147,000.00	9,268,322.00	-	9,268,322.00

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)	4,353,500.00	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
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,397,475.00	247,475.00	69,697.00	80,808.00

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

County-District # 10-0019

Shelton Public Schools

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	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,248,627.00	6,101,509.00	2,800,000.00	8,901,509.00	1,200,000.00	4,302,000.00	6,328,000.00	2,573,509.00

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	
$	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	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 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.

MOTOR VEHICLE TAXES	
$	152,706.00

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	Emmy Power	Rodney Engel
TITLE /FIRM NAME	Chairperson	Sec/Treasurer	Superintendent
TELEPHONE	612-599-2078	308-440-6320	308-647-6742
EMAIL ADDRESS	kjohnson@sheltonbulldogs.org	epower@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
- [X] Preparer

Shelton Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,341,360.00
*(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

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		

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 (7) $ 4,467,172.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Shelton Public Schools — SUBDIVISION NAME

Buffalo — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit #10 - Kearney, NE	August 1, 2025-June 30, 2026	ESU 10 assists with Special Education, Technology, monitoring/reporting of the use of Federal Funds (Title I, IIA, III, & Perkins)
Central Community College	August 1, 2025-June 30, 2026	Provide courses for high school students to receive dual credit (high school and college)

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 10-0019

Shelton Public Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Shelton Public Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,397,475.00	247,475.00	69,697.00	80,808.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	247,475.00		80,808.00
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	-	80,808.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,397,475.00	-	69,697.00	-
14	Assessed Valuation	476,049,762	476,049,762	476,049,762	476,049,762
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.923743	0.000000	0.014641	0.000000
16	Total Levy for Compliance	0.938384			

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	$ 4,397,475.00	$ 476,049,762	0.923743
Special Building Fund	$ 69,697.00	$ 476,049,762	0.014641
Bond Fund	$ 247,475.00	$ 476,049,762	0.051985
Bond Fund	$ -	$ 476,049,762	0.000000
Bond Fund	$ -	$ 476,049,762	0.000000
QCPUF Fund	$ 80,808.00	$ 476,049,762	0.016975
QCPUF Fund	$ -	$ 476,049,762	0.000000
	$ -	$ 476,049,762	0.000000
	$ -	$ 476,049,762	0.000000
	$ -	$ 476,049,762	0.000000
	$ -	$ 476,049,762	0.000000
	$ -	$ 476,049,762	0.000000
	$ -	$ 476,049,762	0.000000
Total	$ 4,795,455.00		$ 1.007344

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.

After the 2025/26 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.) 1

The estimated costs to the district for the 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
Base Pay for the Total FTE	$ 138,000.00		$ 138,000.00
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*	$ 5,000.00		$ 5,000.00
Benefits and Payroll Costs Paid by district:			
• *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* ***if paid by the district***			$ -
• *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*			$ -
Totals:	$ 184,912.56	$ -	$ 184,912.56

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 Undertaking Fund:	$	80,808.00

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 Kay Johnson, seconded by Chuck Wiese to adopt Resolution # 20252026.

Voting yes were:	Voting no were:
Kay Johnson	
Emmy Power	
Lisa Stewart	
Dana Tompkin	
Chuck Wiese	
Levi Rogers	

Dated this 23 day of September, 2025

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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
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
Breakdown of Property Tax	$ 328,283.00	$ 4,467,172.00	$ 4,795,455.00

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

AFFIDAVIT OF PUBLICATION

Page 1 of 2

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 ...18th.....day of ...September....., 2025.

Steve Glenn

Subscribed in my presence and sworn to before me this ...18th.....day of ...September....., 2025.

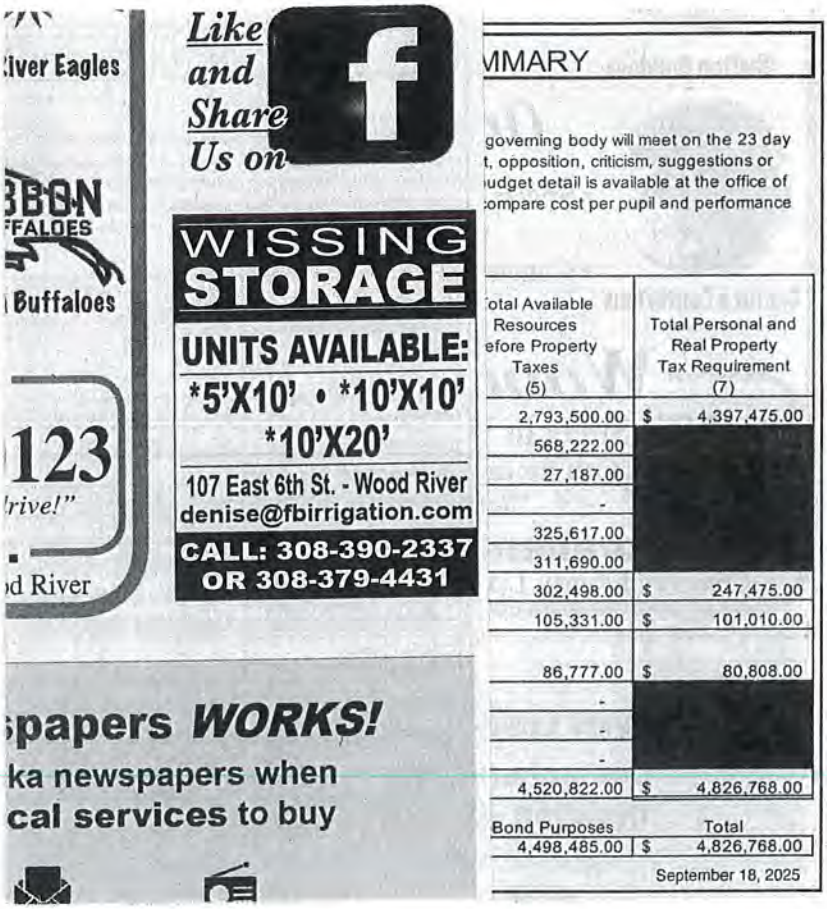
Patricia J. O'Brien
Notary Public

(Seal)

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

Lines...4x4 1/2.....Weeks.....1.....

Amount $...18.00.....



AFFIDAVIT OF PUBLICATION

State of Nebraska
ss.
County of Buffalo

Page 2 of 2

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 in said cou therein, and 52 consecut the first pu and has a b 300 copies, of which is t said newsp once a weel of ...Sept

Subscribed me this ...18

(Seal)

GENERAL PATRICIA J. O'BRIEN My Comm. Exp. July 19, 2028

Lines...4x4½.....Weeks.....1.....

Amount $...18.00.....

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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
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	$ 205,331.00		$ 105,331.00	$ 101,010.00
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	$ 9,299,322.00	$ -	$ 4,520,822.00	$ 4,826,768.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 328,283.00	$ 4,498,485.00	$ 4,826,768.00

ZNEZ

September 18, 2025

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 .18th.....day of ....September...., 2025.

Steve Glenn

Subscribed in my presence and sworn to before me this ...18th.....day of ....September...., 2025.

Patricia J. O'Brien
Notary Public

(Seal)

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

Lines.....28.....Weeks.....1.....

Amount $.12.09.....

Notice of Budget Hearing, Special Hearing to Set the Final Tax Request, and Special Board 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 Tuesday, September 23, 2025, in the Shelton Public School Conference Room. The Budget Hearing will begin at 7:30 a.m., followed by the Special Hearing to Set the Final Tax Request at 7:40 a.m., or immediately following the budget hearing. A Special Board meeting will be held immediately following the conclusion of the Special Hearing to Set the Final Tax Request.

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

Rod Engel,
Superintendent
September 18, 2025

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 .18th.....day of September....., 2025.

Steve Glenn

Subscribed in my presence and sworn to before me this ...18th.....day of September, 2025.

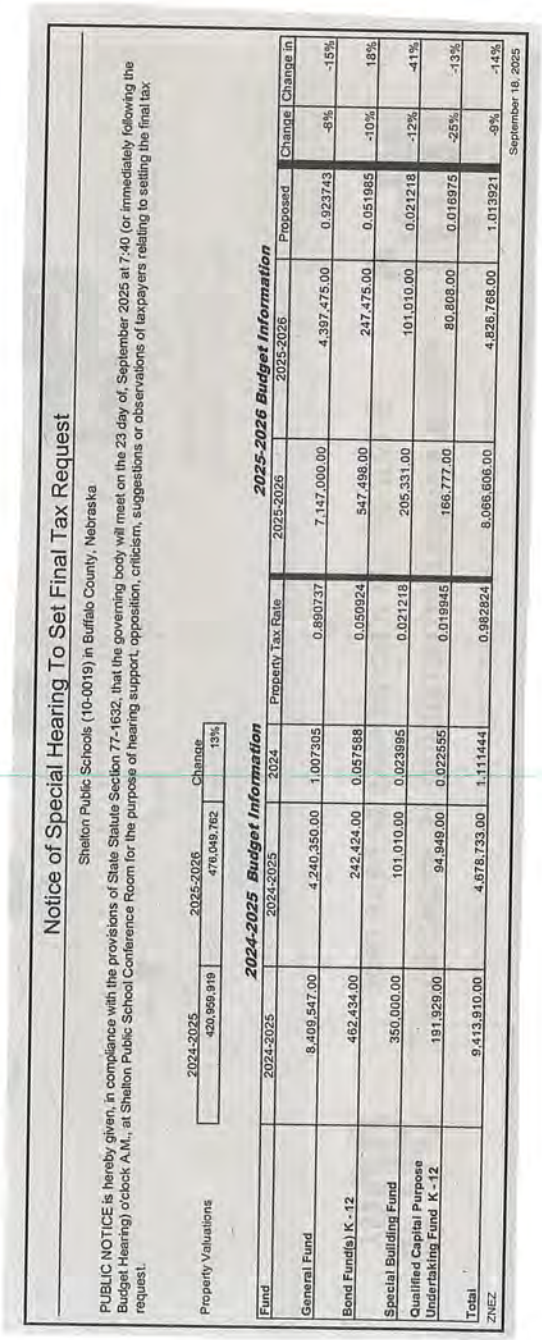
Patricia J. O'Brien
Notary Public

(Seal)

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

Lines.....4 x 2 1/2.....Weeks.....1.....

Amount $.....10.00.....



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 2025 at 7:40 (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	478,049,762	13%

2024-2025 Budget Information

Fund	2024-2025	2024-2025	2024	Property Tax Rate
General Fund	8,409,547.00	4,240,350.00	1.007305	0.890737
Bond Fund(s) K - 12	482,434.00	242,424.00	0.057588	0.050924
Special Building Fund	350,000.00	101,010.00	0.023995	0.021218
Qualified Capital Purpose Undertaking Fund K - 12	191,929.00	94,949.00	0.022555	0.019945
Total	9,413,910.00	4,678,733.00	1.111444	0.982824

2025-2026 Budget Information

2025-2026	2025-2026	Proposed	Change	Change in
7,147,000.00	4,397,475.00	0.923743	-8%	-15%
547,498.00	247,475.00	0.051985	-10%	18%
205,331.00	101,010.00	0.021218	-12%	-41%
166,777.00	80,808.00	0.016975	-25%	-13%
8,066,606.00	4,826,768.00	1.013921	-9%	-14%

ZNEZ

September 18, 2025

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 ....4th.....day of ....September....., 2025.

Steve Glenn

Subscribed in my presence and sworn to before me this ....4th.....day of ....September....., 2025.

Patricia J. O'Brien
Notary Public

(Seal)

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

Lines....24.....Weeks.....1.....

Amount $...10.36.....

NOTICE OF BOARD MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY

The Shelton Public Schools Board of Education will meet on Wednesday, September 10, 2025, at 7:30 PM in the elementary conference room for a board meeting. Among other topics to be discussed, pursuant to NEB. REV. STAT. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to 7%. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

September 4, 2025

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{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	Real Growth Value *	School District Prior Yea Total Property Valuation	Real Growth Percentage a
SHELTON 19 (10-0019) GENERAL	3	10-0019		$3,501,747	$0	$3,345,959	0.00000%
SHELTON 19 SPEC BLDG	3	10-0019		$3,501,747	$0	$3,345,959	0.00000%
SHELTON 19 CAPITAL FUND	3	10-0019		$3,501,747	$0	$3,345,959	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, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
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 property valuation from the prior year.

I , Danielle Wahl, 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)

08/15/2025

(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 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2025

{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	$3,501,747

I , Danielle Wahl, 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)

08/15/2025

(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 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SHELTON 19	3	10-0019		373,211,625	2,840,341	326,730,646	0.87

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 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) 8-18-25 *(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 2025)

Assessor's Use Only 29,977,878 Pers Prior 296,752,768 Real Pric
30,459,901 Pers Value 342,751,724 Real Valu

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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	373,211,625

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)

8-18-25
(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 2025)

Assessor's Use Only
29,977,878 Pers Prior
30,459,901 Pers Value
296,752,768 Real Prio
342,751,724 Real Valu

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SHELTON 19	3	10-0019		94,518,171	777,437	86,635,215	0.90

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 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.

(signature of county assessor)

9/19/25
(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 2025)

Assessor's Use Only
5,993,080 Pers Prior
6,727,476 Pers Value
80,642,135 Real Prior
87,790,695 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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 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	94,518,171

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.

(signature of county assessor)

8/18/25
(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 2025)

Assessor's Use Only

5,993,080 Pers Prior
6,727,476 Pers Value

80,642,135 Real Prior
87,790,695 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SHELTON SCHOOL	3	10-0019		4,818,219	186,561	4,248,099	4.39

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 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 — COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA — 8-15-25
(signature of county assessor) *(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 2025)

Assessor's Use Only
639,518 Pers Prior
826,079 Pers Value
3,608,581 Real P
3,992,140 Real V

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

{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 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	4,818,219

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

8-15-25
(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 2025)

Assessor's Use Only

639,518 Pers Prior
826,079 Pers Value

3,608,581 Real F
3,992,140 Real V

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 Immediately following the Special Hearing to Set Final Tax Request 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

Kay Johnson: Present, Emmy Power: Present, Levi Rogers: Present, Lisa Stewart: Present, 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 Kay Johnson seconded by Chuck Wiese to approve the Property Tax Request for the 2025-26 school year 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

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

Motion made by Emmy Power seconded by Lisa Stewart to approve the 2025-26 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 Levi Rogers seconded by Emmy Power to adjourn at 8:07 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,
Emmy Power Secretary

Regular Meeting of the Shelton Public Schools Board of Education
Wednesday, September 10, 2025
Elementary Conference Room
7:30 PM

President Johnson called the Regular Meeting of the Shelton Public Schools Board of Education to order at 7:43 PM on Wednesday, September 10, 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

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

Mr. Engel, Mr. Kenton, and Mrs. Hostetler were present. There was one visitor present.

2. Pledge of Allegiance

3. Routine matters

3.a. Review and approve minutes

Motion made by Lisa Stewart seconded by Dana Tompkin to approve minutes from the regular meeting of the Board of Education from Aug. 11th and special meeting on Aug. 18th. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

3.b. Review and approve claims

Motion made by Emmy Power seconded by Chuck Wiese to approve claims 57541-57615 in the amount of $229,844.43 plus regular payroll. 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. Request to address the Board of Education

There were no requests to address the board of education.

5. Reports

5.a. Financial Report

Mr. Engel gave a financial update on the district.

5.b. Board Report
NCSA & NASB Labor Relations Conference October 1-2, 2025 @ Embassy Suites in Lincoln, NE
NASB State Education Conference November 19-21, 2025 @ CHI Health Center Omaha, NE

5.c. Superintendent's Report

We will not have to attend the joint public hearing this year. The budget hearing will be on September 23rd at 7:30 AM. HVAC repairs have continued with work on the Library unit and one of the units in the elementary. Regarding the gym resurfacing, Egan has verbally agreed to pay for the graphics in the old gym; we are awaiting a quote for the cost of the graphics in the new gym. There is an issue with termites in the two sheds by the football field. The Expedition has arrived at the dealership, and we should have it by the end of the week. Be You Be Blue positive behavior support is underway.

5.d. Elementary Principal Report

Mr. Kenton stated that the beginning of the year reading assessments have been completed. Any student identified with a reading difficulty will be provided with a supplemental intervention program. MAP Tests are being completed and information from those tests will be shared at Parent Teacher Conferences, Sept 24th & 25th. In School Savings Bank (Bulldog Branch) had 51 deposits on opening day totaling $191.38; Cornerstone Bank matched $40.10. Grand total: $231.57.

5.e. High School Principal Report

Sports have kicked off their fall seasons. Volleyball: 15 girls (HS) & 17 girls (JH). Football: 21 boys (HS) and 13 boys (JH). XCountry: 9 (HS; 8 boys & 1 girl); 8 (JH; 5 boys & 3 girls). Two Fire Drills and a Tornado Drill were held. Mrs. Hostetler, Mr. Engel, and Mrs. Pope attended CI/MTSS Training at ESU 10. MAP testing will take place Sept 9th-18th and juniors will take the ASVAB test Sept. 10th.

6. Action Items

6.a. Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.

Motion made by Kay Johnson seconded by Dana Tompkin to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority up to 7% for the 2025-26 budget year. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

6.b. Discuss, consider, and take all necessary actions to review and update policies 3036 Purchasing (Credit) Card Program.

Motion made by Lisa Stewart seconded by Emmy Power to approve policy 3036 Purchasing (Credit) Card program as amended. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

6.c. Discuss, review, and take all necessary actions to approve Board Policy 6025 Student Cell Phone and Other Electronic Devices.

Discussed implementing a complete ban on cell phones during the school day. Admin will send out a parent survey. The board will discuss further in the coming months.

6.d. Discuss, review, and take all necessary actions to approve Board Policy 6044 Participation and Assignment of Athletic Teams.

Any changes to this policy item will be tabled until the October Board meeting after Mr. Engel has had an opportunity to speak with KSB.

6.e. Discuss, review, and take all necessary actions to approve the district Principal Evaluation Tool

Motion made by Lisa Stewart seconded by Levi Rogers to approve the district Principal Evaluation Tool. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

6.f. Discuss, review, and take all necessary actions to approve a contract for termite control.

Motion made by Levi Rogers seconded by Lisa Stewart to approve the Orkin termite contract. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

7. Discuss the Facilities Advocates report on Energy Financing Contract for Facilities Improvement Solutions.

Mr. Engel shared the report from Facilities Advocates; the board would like more information. Mr. Engel will ask a representative to come out at a later board meeting to answer more questions.

8. Adjournment

Motion made by Lisa Stewart seconded by Dana Tompkin to adjourn at 9:25PM. 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,
Emmy Power Secretary

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

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	6,147,148
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	6,147,148
Total Allowable Budget Authority	A-780	6,147,148

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	7,147,000
2025/26 Special Grant Funds List	B-110	129,664
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,000,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,017,336
2025/26 Unused Budget Authority	B-150	129,812

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	0

2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	129,812
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	129,812

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,216,150
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	568,222
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	568,222

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	476,049,762

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	4,447,305
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	388,249
Enter the amount approved by the School Board.	D-140	388,249
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	4,835,554
2025/26 Property Tax Request General Fund	D-210	4,397,475
2025/26 Property Tax Request Special Building Fund	D-220	69,697
2025/26 Total Property Tax Request	D-230	4,467,172

2025/26 Unused Property Tax Request Authority	D-240	368,382
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	225,394

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

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	129,664

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	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 and Technical Eduation Grants (State)	1.157	7,500
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
Comprehensive Literacy State Development Grant (CLSD)	1.187	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	40,420
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	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	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 (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	71,744
Idea Part C - Planning Region Team	1.307	0
IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	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)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	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
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	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	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	0
*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