Board of Education Special Meeting
Monday, August 29, 2022 8:00 PM
Advance notice of the meeting was published in the August 25, 2022 edition of *The Henderson News.*

Conference Room
1501 Front St
Henderson, NE 68371-8929

Our Mission: Heartland Community School strives to provide challenging educational opportunities for ALL students to reach their highest level of excellence.

Agenda

1. Preliminary Procedures
    1.1. Call to Order
    1.2. Public Notice of the Meeting
    1.3. Roll Call
2. Discussion Items
    2.1. Superintendent Evaluation Framework
    2.2. Scheduling Post-Search Discussion With NRCSA Personnel
    2.3. Building Committee Report
    2.4. Review 22-23 Budget Recommendations
3. Action Items
    3.1. Approve Year-End Transfers
        3.1.1. General Fund Transfer To Activities Fund
        3.1.2. General Fund Transfer To Depreciation Fund
    3.2. Approve Payment Of Final Bills/Claims For The Fiscal Year
4. Adjournment

Heartland Community Schools

Evaluation Framework

Superintendent

Approved: September 12, 2022

HEARTLAND COMMUNITY SCHOOLS

Superintendent Evaluation Framework *Individual* **or** *Consensus*

Standard 1: Superintendent & Board Relations

Indicators	Satisfactory	Unsatisfactory	Unsure
Promotes, demonstrates, and supports clear, two-way communication with the Board.			
Acts in a manner that is ethical, trustworthy, and professional when working with and on behalf of the Board.			
Provides leadership with the Board for defining superintendent & board roles, mutual expectations, and procedures for working together.			
Adequately prepares the Board for conducting board business and provides board members with the guidance and information necessary for effectively carrying out their duties.			
Provides direction and support for the development and growth of members of the Board.			

Feedback	Evidence

Standard 2: Community Relations

Indicators	Satisfactory	Unsatisfactory	Unsure
Communicates clearly and substantively to the community about district issues and performance.			
Acts in a manner that is ethical, trustworthy, and professional in working with parents and district patrons.			
Formulates and implements plans for collaborating with parents and district patrons in an effort to improve district programs and operations.			
Advocates for the school and cultivates supportive relationships among stakeholders within the community-at-large.			

Feedback	Evidence

Standard 3: Educational Leadership

Indicators	Satisfactory	Unsatisfactory	Unsure
Provides leadership for the development, communication, and implementation of a vision for the educational program and opportunities provided by the district.			
Articulates and promotes high expectations for teaching and student learning.			
Establishes teacher evaluation, staff improvement, and instructional leadership as a priority for principals.			
Provides direction and support for gathering, analyzing, and using student achievement data for the creation of improvement plans.			
Provides direction and support for the continuous evaluation and improvement of instructional practices and learning opportunities for all students.			
Provides direction and support for the periodic review of curriculum.			
Provides direction and support for opportunities that meet the professional development needs of staff.			

Feedback	**Evidence**

Standard 4: Personnel Leadership & Management

Indicators	Satisfactory	Unsatisfactory	Unsure
Provides leadership and oversight for the recruitment and selection of school personnel.			
Formulates and implements plans for the effective evaluation of school personnel.			
Ensures that school personnel are accountable for meeting the performance standards established and upheld by the district.			
Ensures that school personnel are clear in their understanding of the roles and responsibilities that they are assigned.			
Directs school operations in an effort to build a stable, well-balanced, and improving workforce.			
Promotes, demonstrates, and supports clear, two-way communication within and among school personnel through the chain-of-command.			

Feedback	Evidence

Standard 5: Policy & Governance

Indicators	Satisfactory	Unsatisfactory	Unsure
Provides direction and support for the formulation of district policies.			
Provides direction and support for the periodic review of district policies.			
Advocates in the political environment for issues beneficial to teaching, learning, and the varied interests of the district.			
Provides and supports opportunities for stakeholders to contribute to efforts for improving district policies and practices.			
Adheres to requirements established by district policies and contractual agreements with the Board.			

Feedback	**Evidence**

Standard 6: Professional Growth

Indicators	Satisfactory	Unsatisfactory	Unsure
Demonstrates habits and skills of continuous inquiry and learning.			
Demonstrates awareness of professional issues and developments in education.			
Formulates and implements professional growth plans based upon individually determined needs and other needs as determined by a consensus of the Board.			

Feedback	**Evidence**

Standard 7: Financial & Resources Management

Indicators	Satisfactory	Unsatisfactory	Unsure
Formulates, implements, and manages an annual budget that prioritizes student learning while supporting district goals and the established mission of the district.			
Formulates, implements, and manages an annual budget that promotes and demonstrates responsible use, appropriation, and allocation of the district's financial resources.			
Provides leadership for the development and achievement of multi-year, financial goals aimed at providing and sustaining a high-quality, comprehensive, educational program through a variety of economic and political contexts.			
Formulates and implements systems for managing and overseeing the district's business functions.			
Formulates and implements systems for the management and continuous evaluation, maintenance, and improvement of the district's physical plants and grounds.			
Formulates and implements systems for the management and continuous evaluation, maintenance, and improvement of the district's transportation resources.			
Formulates and implements systems for the management and continuous evaluation, maintenance, and improvement of the district's instructional resources.			
Acts in a manner that is ethical, trustworthy, and professional in matters of financial and resource management.			

Feedback	Evidence

HEARTLAND COMMUNITY SCHOOLS

Superintendent Evaluation Framework *Individual* **or** *Consensus*

Standard 8: District-Level Goals			
Indicators	**Desired Goal Met**	**Desired Goal Not Yet Met But Acceptable Progress Made**	**Desired Goal Not Met And Acceptable Progress Not Made**

Feedback	**Evidence**

Evaluation of Jeremy Klein, Superintendent *Evaluator Initial_______*

Standard 9: Individual-Level Goals			
Indicators	**Desired Goal Met**	**Desired Goal Not Yet Met But Acceptable Progress Made**	**Desired Goal Not Met And Acceptable Progress Not Made**
Feedback	**Evidence**		

HEARTLAND COMMUNITY SCHOOLS

Superintendent Evaluation Framework *Individual* **or** *Consensus*

Summary Performance Towards Each Standard

Standard 1: Board Relations	________ Satisfactory	________ Unsatisfactory	
Standard 2: Community Relations	________ Satisfactory	________ Unsatisfactory	
Standard 3: Educational Leadership	________ Satisfactory	________ Unsatisfactory	
Standard 4: Personnel Leadership & Management	________ Satisfactory	________ Unsatisfactory	
Standard 5: Policy & Governance _.	________ Satisfactory	________ Unsatisfactory	
Standard 6: Professional Growth	________ Satisfactory	________ Unsatisfactory	
Standard 7: Financial & Resource Management	________ Satisfactory	________ Unsatisfactory	
Standard 8: District-Level Goals	________ Established Goals Met	________ Making Acceptable Progress	________ Not Making Acceptable Progress
Standard 9: Individual-Level Goals	________ Established Goals Met	________ Making Acceptable Progress	________ Not Making Acceptable Progress

Evaluation of Jeremy Klein, Superintendent *Evaluator Initial*_______

Areas Of Strength As Evidenced By

Areas For Growth As Evidenced By

HEARTLAND COMMUNITY SCHOOLS

Superintendent Evaluation Framework ***Individual* or *Consensus***

Recommendations For District Level Goals As Evidenced By

Recommendations For District Level Goals As Evidenced By

____ ________________________
Signature of Superintendent **Date**

____ ________________________
Signature of Board President / Designated Board Member **Date**

Heartland Community Schools

22-23
Preliminary Budget Discussion

2022-2023
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 93-0096 **Class #: III**

Heartland Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

York County

This budget is for the Period SEPTEMBER 1, 2022 through AUGUST 31, 2023

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	$ -	$ 4,198,964.00	$ 4,198,964.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 545,455.00		$ 545,455.00
Special Building Fund	$ -	$ 63,636.00	$ 63,636.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 545,455.00	$ 4,262,600.00	$ 4,808,055.00

Outstanding Bonded Indebtedness as of September 1, 2022

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

$ 7,060,000.00	Principal
$ 3,744,836.00	Interest
$ 10,804,836.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 812,140,998

(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, 2021 through June 30, 2022?

[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, 2021 through June 30, 2022?

[ ] 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 2022-2023 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
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 9-30-2022

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

	2021-2022	2022-2023	Change
Property Valuations	781,335,254	812,140,998	4%

	2021-2022 Budget Information				***2022-2023 Budget Information***				
Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request **Divided By** 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,687,219.00	4,157,211.00	0.532065	0.511883	7,631,080.00	4,198,964.00	0.517024	-3%	14%
Bond Fund(s) K - 12	-	-	0.000000	0.000000	540,000.00	545,455.00	0.088917	NA	NA
Bond Fund(s) K - 8			0.000000	0.000000			0.000000		
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000		
Bond Fund _____________			0.000000	0.000000			0.000000		
Special Building Fund	291,979.00	63,636.00	0.008145	0.007836	7,549,876.00	63,636.00	0.007836	-4%	2486%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000		
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000		
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000		
Total	6,979,198.00	4,220,847.00	0.540209	0.519719	15,720,956.00	4,808,055.00	0.613777	14%	125%

FUNDS	Actual Disbursements & Transfers 2020-2021 (1)	Actual/Estimated Disbursements & Transfers 2021-2022 (2)	Budgeted Disbursements & Transfers 2022-2023 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,222,294.00	$ 5,480,500.00	$ 7,631,080.00	$ 500,000.00	$ 3,974,106.00	$ 4,198,964.00
Depreciation	$ 137,669.00	$ 52,602.00	$ 630,451.00		$ 630,451.00	
Employee Benefit	$ -	$ -	$ 3,001.00	$ -	$ 3,001.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 86,896.00	$ 209,909.00	$ 450,455.00	$ -	$ 450,455.00	
School Nutrition	$ 205,374.00	$ 213,337.00	$ 456,327.00	$ -	$ 456,327.00	
Bond	$ -	$ -	$ 540,000.00	$ -	$ -	$ 545,455.00
Special Building	$ 203,128.00	$ 50,124.00	$ 7,549,876.00		$ 7,486,876.00	$ 63,636.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,855,361.00	$ 6,006,472.00	$ 17,261,190.00	$ 500,000.00	$ 13,001,216.00	$ 4,808,055.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Heartland Community 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 Heartland Community Schools resolves that:

1. The 2022-2023 property tax request be set at:

General Fund:	$	4,198,964.00
Bond Fund:	$	545,455.00
Special Building Fund:	$	63,636.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 3.94 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 0.519719 per $100 of assessed value.

4. Heartland Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.613777 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Heartland Community Schools will increase (or decrease) last year's budget by 125.25 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by ________, seconded by _______ to adopt Resolution #______.

Voting yes were:	Voting no were:
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________

Dated this ______ day of ___________, 2022

RECOMMENDED BUDGET
22 - 23

Budget by Program		2022-2023			2021-2022			2020-2021			2019-2020			2018-2019
1100	REGULAR INSTRUCTION	$2,508,143	$31,640	1.28%	$2,476,503	$60,395	2.50%	$2,416,108	$120,204	5.24%	$2,295,904	$54,596	2.44%	$2,241,308
1200	SPED (School-Age)	$1,131,013	$61,959	5.80%	$1,069,054	-$6,289	-0.58%	$1,075,343	$57,522	5.65%	$1,017,821	$22,549	2.27%	$995,272
1291	SPED (3-5)													
1292	SPED (B-2)													
2141	PSYCH SVCS SPED													
2151	SLP/AUD SVCS SPED													
2161	OT SVCS SPED													
2171	PT SVCS SPED													
2181	VISION SVCS SPED													
1300	SUMMER SCHOOL	$3,526	$0	0.00%	$3,526	$0	0.00%	$3,526	$526	17.53%	$3,000	-$526	-14.92%	$3,526
2120	GUIDANCE	$74,495	$5,825	8.48%	$68,670	-$28,819	-29.56%	$97,489	$6,272	6.88%	$91,217	-$12,107	-11.72%	$103,324
2130	HEALTH SVCS	$11,351	$9,000	382.80%	$2,351	$0	0.00%	$2,351	$0	0.00%	$2,351	$0	0.00%	$2,351
2140	PSYCH SVCS GEN ED	$0	$0	0.00%	$0	$0	-	$0	$0	-	$0	$0	-	$0
2213	PROF. DEVELOPMENT	$20,800	$5,800	38.67%	$15,000	$0	0.00%	$15,000	$0	0.00%	$15,000	$0	0.00%	$15,000
2220	MEDIA	$162,709	-$34,826	-17.63%	$197,535	$57,083	40.64%	$140,452	-$34,314	-19.63%	$174,766	$3,195	1.86%	$171,571
2230	TECH INSTR-RELATED	$42,108	-$1,115	-2.58%	$43,223	$1,010	2.39%	$42,213	$7,226	20.65%	$34,987	$763	2.23%	$34,224
2240	ASSESSMENT	$22,000	$22,000	-	$0	$0	-	$0	$0	-	$0	$0	-	$0
2310	BOARD	$72,600	-$25,855	-26.26%	$98,455	-$7,595	-7.16%	$106,050	$10,689	11.21%	$95,361	$1,990	2.13%	$93,371
2320	SUPT. OFFICE	$375,791	$80,585	27.30%	$295,206	$5,355	1.85%	$289,851	$21,581	8.04%	$268,270	$11,658	4.54%	$256,612
2320	LEGAL SERVICES	$15,000	$10,000	200.00%	$5,000	$0	0.00%	$5,000	$0	0.00%	$5,000	$0	0.00%	$5,000
2410	PRINC. OFFICE	$379,988	$23,200	6.50%	$356,788	$15,061	4.41%	$341,727	$7,954	2.38%	$333,773	$13,603	4.25%	$320,170
2490	ADMIN OTHER	$5,540	-$2,095	-27.43%	$7,635	-$1	-0.01%	$7,636	$113	1.50%	$7,523	$550	7.89%	$6,973
2510	FISCAL SVCS	$38,700	$14,500	59.92%	$24,200	$0	0.00%	$24,200	-$24,850	-50.66%	$49,050	$0	0.00%	$49,050
2560	PUB. INFO SVCS	$108,075	$108,075	-	$0	$0	-	$0	$0	-	$0	$0	-	$0
2580	ADMIN. TECH SVCS	$60,497	$17,274	-	$43,223	$1,010	-	$42,213	$7,226	-	$34,987	$763	-	$34,224
2610	PLANT	$631,568	$146,848	30.30%	$484,720	$30,661	6.75%	$454,059	$14,310	3.25%	$439,749	$7,407	1.71%	$432,342
2710	REG. TRANSPORTATION	$285,753	$127,207	80.23%	$158,546	-$1,718	-1.07%	$160,264	$3,114	1.98%	$157,150	$464	0.30%	$156,686
2712	SPED TRANSPORTATION	$77,183	$14,188	22.52%	$62,995	$1,367	2.22%	$61,628	$1,186	1.96%	$60,442	$309	0.51%	$60,133
3000	Community SVCS	$5,289	$1,763	50.00%	$3,526	$0	0.00%	$3,526	$0	0.00%	$3,526	$0	0.00%	$3,526
3000	HAL	$8,000	-$80	-0.99%	$8,080	$0	0.00%	$8,080	$0	0.00%	$8,080	$0	0.00%	$8,080
6200	TITLE	$94,869	-$17,045	-15.23%	$111,914	$3,209	2.95%	$108,705	$454	0.42%	$108,251	$13,226	13.92%	$95,025
6400	IDEA	$108,284	$3,262	3.11%	$105,022	$746	0.72%	$104,276	$5,318	5.37%	$98,958	-$2,950	-2.89%	$101,908
6900	OTHER FEDERAL PROGRAMS	$309,261	$297,668	2567.65%	$11,593	-$31,710	-73.23%	$43,303	$4,447	11.44%	$38,856	$9,434	32.06%	$29,422
8000	TRANSFERS	$135,000	$105,000	350.00%	$30,000	-$3,526	-10.52%	$33,526	-$1,474	-4.21%	$35,000	$0	0.00%	$35,000
9000	CONTINGENCY	$943,537	-$56,463	-5.65%	$1,000,000	$0	0.00%	$1,000,000	$0	0.00%	$1,000,000	$0	0.00%	$1,000,000
TOTAL GFBOE		$7,631,080	$948,315	14.19%	$6,682,765	$96,239	1.46%	$6,586,526	$207,504	3.25%	$6,379,022	$124,924	2.00%	$6,254,098
CASH RESERVE		$500,000			$400,000			$300,000			$400,000			$500,000
TOTAL ex. Contingency		$6,687,543	$1,004,778	17.68%	$5,682,765	$96,239	1.72%	$5,586,526	$207,504	3.86%	$5,379,022	$124,924	2.38%	$5,254,098
TOTAL ex. SPED		$6,422,883	$872,167	15.71%	$5,550,716	$101,161	1.86%	$5,449,555	$148,796	2.81%	$5,300,759	$102,066	1.96%	$5,198,693
TOTAL ex. SPED & IDEA		$6,314,599	$868,905	15.96%	$5,445,694	$100,415	1.88%	$5,345,279	$143,478	2.76%	$5,201,801	$105,016	2.06%	$5,096,785
TOTAL ex. Other Federal Programs		$7,321,819	$650,647	9.75%	$6,671,172	$127,949	1.96%	$6,543,223	$203,057	3.20%	$6,340,166	$115,490	1.86%	$6,224,676
TOTAL ex. All Federal Programs (AFP)		$7,118,666	$664,430	10.29%	$6,454,236	$123,994	1.96%	$6,330,242	$197,285	3.22%	$6,132,957	$105,214	1.75%	$6,027,743
TOTAL ex. AFP & Contingency		$6,175,129	$720,893	13.22%	$5,454,236	$123,994	2.33%	$5,330,242	$197,285	3.84%	$5,132,957	$105,214	2.09%	$5,027,743
TOTAL ex. AFP & Transfers & Contingency		$5,865,868	$423,225	7.78%	$5,442,643	$155,704	2.95%	$5,286,939	$192,838	3.79%	$5,094,101	$95,780	1.92%	$4,998,321

Program Budgets That Include Personnel
2022 - 2023

1100 - Regular Instruction		
Certified Personnel	$2,077,345	82.82%
Coaching Personnel	$120,404	4.80%
Classified Personnel	$0	0.00%
Substitute Personnel	$76,395	3.05%
Personnel	$2,274,143	90.67%
Text Books	$98,000	3.91%
Remaining Costs	$136,000	5.42%
Total Program Buget	$2,508,143	

2120 - Guidance		
Certified Personnel	$60,995	81.88%
Substitute Personnel	$0	0.00%
Personnel	$60,995	81.88%
Remaining Costs	$13,500	18.12%
Total Program Buget	$74,495	

2130 - Health Svcs		
Certified Personnel	$0	0.00%
Classified Personnel	$0	0.00%
Substitute Personnel	$2,351	20.71%
Personnel	$2,351	20.71%
Remaining Costs	$9,000	79.29%
Total Program Buget	$11,351	

2220 - Media		
Certified Personnel	$101,809	62.57%
Classified Personnel	$26,272	16.15%
Personnel	$128,081	78.72%
Books & Periodicals	$10,000	6.15%
Remaining Costs	$24,628	15.14%
Total Program Buget	$162,709	

2230 - Instruction-Related Technology		
Certified Personnel	$42,108	100.00%
Contracted Personnel	$0	0.00%
Personnel	$42,108	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$42,108	

2320 - Executive Administration		
Superintendent	$214,150	56.99%
Clerical Personnel	$141,640	37.69%
Personnel	$355,791	94.68%
Remaining Costs	$20,000	5.32%
Total Program Buget	$375,791	

2410 - Principals Office		
Principals	$304,015	80.01%
Clerical Personnel	$45,873	12.07%
Personnel	$349,888	92.08%
Remaining Costs	$30,100	7.92%
Total Program Buget	$379,988	

2490 - Administrative Other		
Certified Personnel	$5,540	100.00%
Personnel	$5,540	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$5,540	

2580 - Administrative Tech Services		
Certified Personnel	$50,497	83.47%
Personnel	$50,497	83.47%
Contracted ESU6 Support Services	$10,000	16.53%
Total Program Buget	$60,497	

1300 - Summer School		
Personnel	$3,526	100.00%
Total Program Buget	$3,526	

3300 - Community Svcs		
Personnel	$5,289	100.00%
Total Program Buget	$5,289	

2610 - Building Operation & Maint.		
Full-time Personnel	$94,629	14.98%
Part-time Personnel	$21,771	3.45%
Personnel	$116,401	18.43%
Insurance	$136,099	21.55%
Electricity & Gas	$137,103	21.71%
Services/Repairs	$46,000	88.29%
Janitorial	$100,000	15.83%
Supplies	$45,000	7.13%
Remaining Costs	$50,966	8.07%
Total Program Buget	$631,568	

2710 - Regular Transportation		
Personnel	$90,278	31.59%
Personnel	$90,278	31.59%
Fuel	$40,575	14.20%
Repairs	$40,000	14.00%
Maintenance / Parts	$10,000	3.50%
Vehicle Replacement	$91,000	31.85%
Remaining Costs	$13,900	4.86%
Total Program Buget	$285,753	

2712 - SPED Transportation		
Personnel Costs	$54,183	70.20%
Personnel	$54,183	70.20%
Fuel	$17,000	22.03%
Repairs	$6,000	7.77%
Maintenance / Parts	$0	0.00%
Vehicle Replacement	$0	0.00%
Remaining Costs	$0	0.00%
Total Program Buget	$77,183	

1200 - SPED		
Certified Personnel Costs	$249,634	29.26%
Classified Personnel Costs	$380,805	44.64%
Substitute Personnel Costs	$12,701	1.49%
Personnel Costs	$643,140	75.39%
Special Programs Tuition	$110,000	12.89%
Textbooks	$9,000	1.05%
Remaining Costs	$90,950	10.66%
Total Program Buget	$853,090	

2140 - Psychologist Svcs		
Certified Personnel Costs	$0	0.00%
Contracted Svcs: Gen Ed	$0	0.00%
Contracted Svcs: SPED	$131,000	100.00%
Personnel	$131,000	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$131,000	

2150 - Speech-Language & Audiology Svcs		
Certified Personnel Costs	$99,923	100.00%
Contracted Svcs: SPED	$0	0.00%
Personnel	$99,923	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$99,923	

2160 - Occupational Therapist Svcs		
Certified Personnel Costs	$0	0.00%
Contracted Svcs: SPED	$15,000	100.00%
Personnel	$15,000	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$15,000	

2170 - Physical Therapist Svcs		
Certified Personnel Costs	$0	0.00%
Contracted Svcs: SPED	$22,000	100.00%
Personnel	$22,000	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$22,000	

2180 - Vision Svcs		
Certified Personnel Costs	$0	0.00%
Contracted Svcs: SPED	$10,000	100.00%
Personnel	$10,000	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$10,000	

6406 - IDEA Pre-School		
Certified Personnel Costs	$7,390	100.00%
Contracted Svcs: SPED	$0	0.00%
Personnel	$7,390	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$7,390	

6408 - IDEA EP		
Certified Personnel Costs	$100,894	100.00%
Contracted Svcs: SPED	$0	0.00%
Personnel	$100,894	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$100,894	

6200 - TITLE I		
Certified Personnel Costs	$94,869	100.00%
Contracted Svcs: SPED	$0	0.00%
Personnel	$94,869	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$94,869	

6992 - REAP		
Personnel	$0	0.00%
Technology Hardware^	$32,000	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$32,000	

6997 - ESSER II		
Personnel	$0	0.00%
Technology Hardware	$82,291	100.00%
Remaining Costs	$0	0.00%
Total Program Buget	$82,291	

6998 - ESSER III		
Personnel	$0	0.00%
Gen. Ed. Counseling / LMHP	$25,000	12.82%
Reading Materials Update	$31,970	16.40%
Technology Hardware^	$138,000	70.78%
Remaining Costs	$0	0.00%
Total Program Buget	$194,970	

BUDGET DISTRIBUTION

	Amount	% of Budget
Total Personnel	$4,663,286	61.11%
General Education Instructional & Support Personnel	$2,787,033	36.52%
Special Education Instructional & Support Personnel	$975,246	12.78%
Administrative & Organizational Services Personnel	$761,716	9.98%
Federal Programs Instructional & Support Personnel	$139,291	1.83%

	Amount	% of Budget
General Programs & Operations	$4,831,932	63.32%
Special Education Programs	$1,208,196	15.83%
Federal Programs	$512,414	6.71%
Planned Transfers & Depreciation	$135,000	1.77%
Contingency	$943,537	12.36%

	Amount	% of Budget
Instruction, Learning, & Support Services	$4,501,847	58.99%
Administrative & Organizational Services	$1,056,191	13.84%
Building Operations & Maintenance	$631,568	8.28%
Transportation Services	$362,937	4.76%
Planned Transfers & Depreciation	$135,000	1.77%
Contingency	$943,537	12.36%

Program Budgets Descriptions
2022 - 2023

1100 - Regular Instruction
Regular Education Teachers & Substitute Teachers: Salaries, Insurance, Payroll Benefits
Coaches & Sponsors: Salaries, Payroll Benefits
Regular Education Supplies, Books, Materials, Supplies
Instructional Software
Summer Curriculum Work / Hours & Stipends Outside Of 185-day Contract
Targeted Furniture & Equipment Purchase/Replacement

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
K-12 Textbook / Materials Update
Instructional Computer Hardware Replacement Cycle Costs

1200 - SPED
Special Education Teachers & Substitute Teachers: Salaries, Insurance, Payroll Benefits
Para-Educator & Substitute Para: Salaries, Insurance, Payroll Benefits
Special Education Supplies, Books, Materials, Supplies
Special Education Instructional Software
Summer Curriculum Work / Hours & Stipends Outside Of 185-day Contract
Targeted Furniture & Equipment Purchase/Replacement
Special Programs Tuition - SUCCESS & CRAVE

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Proportional Share of K-12 Textbook / Materials Update
Proportional Share of Instructional Computer Hardware Replacement Cycle Costs

2120 - Guidance
Guidance Counselor: Salary, Insurance, Payroll Benefits

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Guidance Supplies, Books, Materials, Supplies
Summer Curriculum Work / Hours & Stipends Outside Of 185-day Contract
Guidance Software
Guidance Computer Hardware Replacement Cycle Costs
Funds To Support Career & College Events (Visits, Fairs, etc.)

2130 - Health Services
Temporary Personnel - Assist With Annual Health Screenings

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Health Services Supplies (needs fluctuate by year)
Health Services Equipment (needs fluctuate by year)
Staff Training Materials

214x - Psychologist Services
Contracted School Psychologist Services
Contracted LMHP Services - Fillmore Co. Hospital

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Extended LMHP (FCH) Services

2220 - Media
Media Specialist: Salary, Insurance, Payroll Benefits
Media Para & Substitute Para: Salary, Insurance, Payroll Benefits
Library Books & Periodicals
Database & Search Software
Media Computer Hardware
Media Administrative Software

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS

2230 - Instruction-Related Technology
.50 Tech Coordinator (.40 FTE): Salary, Insurance, Payroll Benefits

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS

2240 - Assessment
SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
District Assessment Costs - Re-allocated from 1100 Regular Instruction

2310 - Board of Education
Non-Professional Services: Sparq Meetings & Negotiations
Professional Services: Policy, Consultation & Development
Advertising: Publication & Employment
Organizational & Development Dues: NASB, NRCSA
Staff Recognition

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS

2320 - Executive Administration
Superintendent: Salaries, Insurance, Payroll Benefits
Central Office Supplies & Materials
Superintendent Computer Hardware Replacement Cycle Costs
Organizational Dues

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
1.80 FTE Clerical: Salaries, Insurance, Payroll Benefits

2330 - Legal Services
Attorneys Fees

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Attorneys Fees - bldg construction often involves more attorneys fees

2410 - Principals Office
2.0 FTE Principal: Salaries, Insurance, Payroll Benefits
1.20 FTE Clerical: Salaries, Insurance, Payroll Benefits
Principals Office Supplies & Materials
Principals Computer Hardware Replacement Cycle Costs
Organizational Dues

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
1.80 FTE Clerical: Salaries, Insurance, Payroll Benefits

2490 - Administrative Other
Activities Director Assignment: Salary, Insurance, Payroll Benefits

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS

2510 - Fiscal Services
Audit & CPA Services
Business Office Software
Business Office Computer Hardware Replacement Cycle
Business Office Training & Professional Development
Business Office Organizational Dues

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS

2560 - Public Information Services
SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Telecom & Internet Access
Postage
Copying, Printing, Binding
Student Management Systems (e.g. Power School)
Telecom & Internet Communication Management Systems (Website, School Messenger, etc.)
Consortia Costs
Offsite Server & Network Backup
Systems & Data Steward Training & Professional Development

2580 - Administrative Tech Services
.50 Tech Coordinator (.40 FTE): Salary, Insurance, Payroll Benefits

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Contracted ESU 6 Tech Support Services

2610 - Building Maintenance & Operatins
Maintenance Personnel: Salaries, Insurance, Payroll Benefits
Part-time & Summer Help: Salaries, Payroll Benefits
Property & Liability Insurance
Energy: Electricity & Gas
Utility: Water & Sanitation
Repairs & Technical Services
Supplies, Tools, Equipment

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Workman's Comp. Insurance Re-allocation
Additional Increase For Energy
Additional Increase For Repairs & Technical Services
Additional Increases For Supplies, Tools, & Equipment

27xx - Transportation Operations, Maintenance, & Service
Regular Route Personnel: Salaries, Insurance, Payroll Benefits
Activity Route Personnel: Salaries, Insurance, Payroll Benefits
SPED Route Personnel: Salaries, Insurance, Payroll Benefits
Fuel
Repairs & Maintenance Services
Supplies & Parts
Supplies, Tools, Equipment

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Bus/Vehicle Replacement Cycle Cost
Additional Increase For Fuel
Additional Increase For Repairs & Maintenance Services

6200 - Title I
Title I Teacher: Salaries, Insurance, Payroll Benefits

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS

64xx - IDEA
Birth-5 SPED Personnel: Salaries, Insurance, Payroll Benefits

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS

6992 - REAP
Computer Hardware Replacement Cycle Costs
Computer / Tech Hardware & Software Additions / Upgrades

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS

6997 - ESSER II
SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Computer Hardware Replacement Cycle Costs
Computer / Tech Hardware & Software Additions / Upgrades

6998 - ESSER III
SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Non-SPED Counseling / LMHP Services
Reading Materials Update
Computer Hardware Replacement (Teacher/Student Laptop Computer)

8000 - Transfers
Year-End Transfer To Activity Fund
Year-End Transfer To Depreciation Fund

SIGNIFICANT ADDITIONS/CHANGES/RE-ALLOCATIONS
Increase Amount Planned to Transfer To Depreciation Fund at End of 22-2

GENERAL FUND TAX REQUEST
22 - 23

Additional Sources

	Other Local Sources (e.g. Motor Vehicle Tax)	$224,000
	County & ESU Sources (e.g. fines)	$15,000
	State Sources (e.g. State Aid, SPED reimbursement)	$376,897
	Federal Sources (e.g. IDEA, Title, ESSER)	$447,650
+	Non-Revenue Sources (Transfers In, Sale of Property)	$0
	Total Other Sources	$1,063,547

Available Resources Prior To Property Tax

	Beginning Resources	$2,910,559
+	Total Other Sources	$1,063,547
	Total Resources Before Property Taxes	$3,974,106

Property Tax Requirement

	Required Resources	$8,131,080
-	Total Resources Before Property Taxes	$3,974,106
	Property Taxes Required	$4,156,974

General Fund Property Tax Request

	Property Taxes Required by District	$4,156,974
+	County Treasurer's Commission	$41,990
	Total General Fund Property Tax Request	$4,198,964

Increase vs. Prior Year

22-23 Property Tax Request	$4,198,964
21-22 Property Tax Request	$4,157,211
Increase Over Prior Year	$41,753 1.004%

Tax Request Amounts & Levy Calcuations
22 - 23

21-22 Property Valuation:	$781,335,254	**22-23 Property Valuation:**	$812,140,998
21-22 Bond Valuation:	$781,335,254	**22-23 (LB 2) Bond Valuation:**	$613,444,222

22 - 23 Recommended Tax Requests & Levy Calculations (with LB 2 in effect)

	21-22 TAX REQUEST	22-23 TAX REQUEST	Increase		21-22 LEVY	22-23 LEVY	
General Fund	$4,157,211	$4,198,964	$41,753	1.004%	$0.53207	$0.517024	General Fund
Special Building Fund	$63,636	$63,636	$0	0.000%	$0.00815	$0.007836	Special Building Fund
Total General Fund & Special Building Fund	$4,220,847	$4,262,600	$41,753	0.989%	$0.54021	$0.524860	Total General Fund & Special Building Fund
Bond Fund (LB 2 valuation)	$0	$545,455	$545,455	NA	$0.00000	$0.088917	Bond Fund (LB 2 valuation)
Total Tax Request	$4,220,847	$4,808,055	$587,208	13.912%	$0.54021	$0.613777	Total Tax Request

Comparison 22 - 23 Levy Calculations based on valuation method prior to LB 2

		21-22 TAX REQUEST	22-23 TAX REQUEST	Increase		21-22 LEVY	22-23 LEVY	
General Fund		$4,157,211	$4,198,964	$41,753	1.004%	$0.53207	$0.517024	General Fund
Special Building Fund		$63,636	$63,636	$0	0.000%	$0.00815	$0.007836	Special Building Fund
Total General Fund & Special Building Fund		$4,220,847	$4,262,600	$41,753	0.989%	$0.54021	$0.524860	Total General Fund & Special Building Fund
Bond Fund (pre-LB 2 valuation)	Ag. land valued at 75% for all school district taxing funds	$0	$545,455	$545,455	NA	$0.00000	$0.067163	Bond Fund (pre-LB 2 valuation)
Total Tax Request		$4,220,847	$4,808,055	$587,208	13.912%	$0.54021	$0.592023	Total Tax Request

These changes/ differences are due to the passage of LB 2 during the 2021 session of the Unicameral -- LB 2 took effect for any Bonds passed after January 1, 2022 (i.e. our bond issuance this past Spring).

The intent of LB2 was to re-distribute some of the weight of Bond passage in rural districts -- rationale being that the largest percentage of the tax base is often ag. land but the largest percentage of voters are often not ag. land owners

Under normal (non-bond) circumstances, when taxable property valuation is determined for school districts, 75% of the value of ag. land is used to calculate a district's total valuation. LB 2 changes that percentage to 50% specifically for the purpose of calculating valuation to be taxed for the Bond Fund for Bonds that were passed after January 1, 2022.

The pre-LB 2 methodology (what we've all been used to before) would assess a *total, net-levy rate* of $0.592023 to all property classes (bottom table). Now that LB 2 is in effect, ag. land parcels in our district will have a *total, net-levy rate* that is a shade under this pre-LB amount and all other land parcels in our district will have a *total, net-levy rate* that is a shade above this pre-LB 2 amount.

All property class parcels (EXCEPT FOR AG. LAND) will have a *total, net-levy rate* equal to the $0.613777 (top table) that will be published in the tax hearing notice (draft attached).
Ag. land owners will have a *total, net-levy rate* that is a shade under the pre-LB 2 calculation of $0.592023 (back of the envelope figuring gives me roughly $0.58414) -- this is because the Bond levy is now only applied to 50% of their land value while the other levies are still applied to 75% of their land value (same as prior years).

All property class owners pay the same levy rates for the General Fund and Special Building Fund -- Ag. land is now valued lower than it was previously for Bonds only -- this reduces their *total, net-levy rate* in comparison to the $0.61377 that all other property class owners pay and that will be listed in the tax hearing notice.

Had the legislature not passed LB2, the levy rate would be calculated for everybody the same as it was prior to this year and everybody would be paying the $0.592023.

DISTRICT TOTAL (GENERAL FUND / SPECIAL BUILDING FUND) Valuation				
	22-23	21-22	Growth	
Fillmore County	$1,023,655	$1,023,655	$0	0.000%
Hamilton County	$160,225,670	$159,071,186	$1,154,484	0.726%
York County	$650,891,673	$621,240,413	$29,651,260	4.773%
Total	$812,140,998	$781,335,254	$30,805,744	3.943%

BOND Valuation	
	22-23
Fillmore County	$715,577
Hamilton County	$117,940,637
York County	$494,788,008
Total	$613,444,222

Heartland Community Schools
General Fund - Tax Request

	2022-2023*	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
FY General Fund Tax Request	$4,198,964	$4,157,211	$3,957,978	$3,869,206	$3,794,919	$3,840,336	$3,855,800	$4,252,169	$4,391,580	$4,388,619	$4,230,614	$3,962,451
$ Increase From Prior Year	$41,753	$199,233	$88,772	$74,287	-$45,417	-$15,464	-$396,369	-$139,411	$2,961	$158,005	$268,163	NA
% Increase From Prior Year	1.004%	5.034%	2.294%	1.958%	-1.183%	-0.401%	-9.322%	-3.175%	0.067%	3.735%	6.768%	NA
Two-Year Compound Annual Growth Rate	2.999%	3.655%	2.126%	0.375%	-0.793%	-4.966%	-6.298%	-1.567%	1.885%	5.240%	NA	NA
Three-Year Compound Annual Growth Rate	2.764%	3.086%	1.011%	0.116%	-3.721%	-4.372%	-4.223%	0.170%	3.487%	NA	NA	NA
Four-Year Compound Annual Growth Rate	2.562%	2.002%	0.656%	-2.332%	-3.585%	-3.281%	-2.293%	1.780%	NA	NA	NA	NA
Five-Year Annual Compound Growth Rate	1.802%	1.517%	-1.424%	-2.501%	-2.865%	-1.917%	-0.544%	NA	NA	NA	NA	NA
Six-Year Annual Compound Growth Rate	1.431%	-0.376%	-1.718%	-2.078%	-1.795%	-0.520%	NA	NA	NA	NA	NA	NA
Seven-Year Annual Compound Growth Rate	-0.180%	-0.780%	-1.465%	-1.268%	-0.615%	NA	NA	NA	NA	NA	NA	NA
Eight-Year Annual Compound Growth Rate	-0.559%	-0.675%	-0.829%	-0.297%	NA	NA	NA	NA	NA	NA	NA	NA
Nine-Year Annual Compound Growth Rate	-0.490%	-0.194%	-0.013%	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ten-Year Compound Annual Growth Rate	-0.075%	0.481%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Heartland Community Schools
Total Consolidated Tax Request

	2022-2023* Taxing For 22Bond	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
FY Total Tax Request	$4,808,055	$4,220,847	$4,021,614	$3,932,842	$3,858,555	$3,903,972	$3,919,437	$4,530,730	$4,638,197	$4,688,011	$4,464,957	$4,178,108
$ Increase From Prior Year	$587,208	$199,233	$88,772	$74,287	-$45,417	-$15,465	-$611,293	-$107,467	-$49,814	$223,054	$286,849	NA
% Increase From Prior Year	13.912%	4.954%	2.257%	1.925%	-1.163%	-0.395%	-13.492%	-2.317%	-1.063%	4.996%	6.866%	NA
Two-Year Compound Annual Growth Rate	9.341%	3.597%	2.091%	0.369%	-0.780%	-7.174%	-8.074%	-1.692%	1.922%	5.926%	NA	NA
Three-Year Compound Annual Growth Rate	6.927%	3.037%	0.995%	0.114%	-5.212%	-5.582%	-5.794%	0.489%	3.544%	NA	NA	NA
Four-Year Compound Annual Growth Rate	5.654%	1.970%	0.645%	-3.476%	-4.497%	-4.472%	-3.205%	2.046%	NA	NA	NA	NA
Five-Year Annual Compound Growth Rate	4.254%	1.493%	-2.356%	-3.245%	-3.819%	-2.650%	-1.270%	NA	NA	NA	NA	NA
Six-Year Annual Compound Growth Rate	3.464%	-1.174%	-2.349%	-2.885%	-2.403%	-1.125%	NA	NA	NA	NA	NA	NA
Seven-Year Annual Compound Growth Rate	0.852%	-1.338%	-2.167%	-1.796%	-1.130%	NA	NA	NA	NA	NA	NA	NA
Eight-Year Annual Compound Growth Rate	0.451%	-1.304%	-1.299%	-0.753%	NA	NA	NA	NA	NA	NA	NA	NA
Nine-Year Annual Compound Growth Rate	0.281%	-0.623%	-0.423%	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ten-Year Compound Annual Growth Rate	0.743%	0.102%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Heartland Community Schools
General Fund - Budget

	2022-2023*	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
FY Gen Fund Budget	$7,631,080	$6,687,219	$6,586,526	$6,379,022	$6,254,098	$6,209,007	$5,940,843	$6,231,686	$6,348,513	$6,330,342	$6,147,092	$5,957,735
$ Increase From Prior Year	$943,861	$100,693	$207,504	$124,924	$45,091	$268,164	-$290,843	-$116,827	$18,171	$183,250	$189,357	NA
% Increase From Prior Year	14.114%	1.529%	3.253%	1.997%	0.726%	4.514%	-4.667%	-1.840%	0.287%	2.981%	3.178%	NA
Two-Year Compound Annual Growth Rate	7.638%	2.387%	2.623%	1.360%	2.603%	-0.182%	-3.264%	-0.782%	1.625%	3.080%	NA	NA
Three-Year Compound Annual Growth Rate	6.156%	2.257%	1.987%	2.400%	0.120%	-0.738%	-2.095%	0.457%	2.140%	NA	NA	NA
Four-Year Compound Annual Growth Rate	5.101%	1.872%	2.613%	0.586%	-0.374%	-0.483%	-0.850%	1.130%	NA	NA	NA	NA
Five-Year Annual Compound Growth Rate	4.211%	2.395%	1.114%	0.096%	-0.242%	0.201%	-0.057%	NA	NA	NA	NA	NA
Six-Year Annual Compound Growth Rate	4.261%	1.183%	0.615%	0.128%	0.288%	0.691%	NA	NA	NA	NA	NA	NA
Seven-Year Annual Compound Growth Rate	2.936%	0.745%	0.568%	0.530%	0.696%	NA	NA	NA	NA	NA	NA	NA
Eight-Year Annual Compound Growth Rate	2.327%	0.688%	0.867%	0.858%	NA	NA	NA	NA	NA	NA	NA	NA
Nine-Year Annual Compound Growth Rate	2.098%	0.940%	1.121%	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ten-Year Compound Annual Growth Rate	2.186%	1.162%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Heartland Community Schools
General Fund Disbursements & Transfers

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
FY General Fund Disbursements & Transfers	$5,480,000	$5,222,299	$4,968,115	$4,843,263	$5,025,740	$4,771,272	$4,888,457	$5,157,119	$5,182,066	$4,938,668	$4,700,127
$ Increase From Prior Year	$257,701	$254,184	$124,852	-$182,477	$254,468	-$117,185	-$268,662	-$24,947	$243,398	$238,541	NA
% Increase From Prior Year	4.935%	5.116%	2.578%	-3.631%	5.333%	-2.397%	-5.210%	-0.481%	4.928%	5.075%	NA
Two-Year Compound Annual Growth Rate	5.025%	3.839%	-0.575%	0.752%	1.394%	-3.814%	-2.874%	2.188%	5.002%	NA	NA
Three-Year Compound Annual Growth Rate	4.203%	1.287%	1.357%	-0.309%	-0.856%	-2.715%	-0.340%	3.141%	NA	NA	NA
Four-Year Compound Annual Growth Rate	2.187%	2.284%	0.405%	-1.557%	-0.763%	-0.858%	0.987%	NA	NA	NA	NA
Five-Year Annual Compound Growth Rate	2.809%	1.330%	-0.744%	-1.343%	0.350%	0.301%	NA	NA	NA	NA	NA
Six-Year Annual Compound Growth Rate	1.922%	0.210%	-0.700%	-0.325%	1.123%	NA	NA	NA	NA	NA	NA
Seven-Year Annual Compound Growth Rate	0.871%	0.111%	0.085%	0.429%	NA	NA	NA	NA	NA	NA	NA
Eight-Year Annual Compound Growth Rate	0.701%	0.700%	0.696%	NA	NA	NA	NA	NA	NA	NA	NA
Nine-Year Annual Compound Growth Rate	1.162%	1.177%	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ten-Year Compound Annual Growth Rate	1.547%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Heartland Community Schools
Taxable Valuation

	2022-2023*	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
FY Taxable Valuation	$812,140,998	$781,335,254	$792,699,097	$792,747,675	$814,526,318	$823,305,665	$827,152,716	$822,674,118	$739,427,450	$613,842,648	$483,787,252	$430,947,322
$ Increase From Prior Year	$30,805,744	-$11,363,843	-$48,578	-$21,778,643	-$8,779,347	-$3,847,051	$4,478,598	$83,246,668	$125,584,802	$130,055,396	$52,839,930	NA
% Increase From Prior Year	3.943%	-1.434%	-0.006%	-2.674%	-1.066%	-0.465%	0.544%	11.258%	20.459%	26.883%	12.261%	NA
Two-Year Compound Annual Growth Rate	1.219%	-0.722%	-1.349%	-1.873%	-0.766%	0.038%	5.766%	15.767%	23.629%	19.348%	NA	NA
Three-Year Compound Annual Growth Rate	0.809%	-1.377%	-1.255%	-1.406%	-0.331%	3.647%	10.453%	19.360%	19.717%	NA	NA	NA
Four-Year Compound Annual Growth Rate	-0.073%	-1.300%	-1.058%	-0.922%	2.448%	7.616%	14.349%	17.544%	NA	NA	NA	NA
Five-Year Annual Compound Growth Rate	-0.273%	-1.133%	-0.740%	1.402%	5.820%	11.220%	13.928%	NA	NA	NA	NA	NA
Six-Year Annual Compound Growth Rate	-0.305%	-0.856%	1.166%	4.355%	9.071%	11.393%	NA	NA	NA	NA	NA	NA
Seven-Year Annual Compound Growth Rate	-0.184%	0.791%	3.720%	7.310%	9.521%	NA	NA	NA	NA	NA	NA	NA
Eight-Year Annual Compound Growth Rate	1.179%	3.062%	6.367%	7.917%	NA	NA	NA	NA	NA	NA	NA	NA
Nine-Year Annual Compound Growth Rate	3.159%	5.471%	7.006%	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ten-Year Compound Annual Growth Rate	5.317%	6.131%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Check #	Vendor Name	Vendor Description	Amount	
Checking	1			
Checking 1	**Fund: 01 GENERAL FUND**			
30006	AMAZON CAPITAL SERVICES	SUPPLIES	309.10	
30007	APPLE, INC	COMPUTER SUPPLIES	2,299.00	
30008	BLUUM	SUPPLIES	2,407.00	
30009	CENGAGE LEARNING	SUPPLIES	5,659.64	
30010	CENTRAL NEBRASKA REHABILITATION SERVICES	SERVICES	759.27	
30011	CHEMSEARCH	SUPPLIES	162.00	
30012	CRITEL ENTERPRISES, LLC	SERVICES	1,510.00	
30013	DECKER INC SCHOOL FIX	SUPPLIES	130.85	
30014	EAKES OFFICE SOLUTIONS	SUPPLIES	1,068.83	
30015	ESU 5	SERVICES	1,800.00	
30016	ESU COORDINATING COUNCIL	SERVICES	351.00	
30017	GIPPER MEDIA INC	SUBSCRIPTION	985.00	
30019	HEARTLAND ACTIVITY FUND	FUND TRANSFER	28,390.88	
30020	HEARTLAND DEPRECIATION FUND	FUND TRANSFER	89,344.00	
30021	HENDERSON MEAT PROCESSOR	SUPPLIES	83.82	
9080122	HENDERSON STATE BANK	FEES	20.00	
30022	HOME DEPOT PRO, THE	SUPPLIES	345.35	
30023	HOUGHTON MIFFLIN HARCOURT	SUPPLIES	226.67	
30024	INTEGRATED SECURITY SOLUTIONS	INSPECTIONS	764.00	
30025	J.W. PEPPER & SON	SUPPLIES	207.99	
30026	JOURNEYED.COM	SOFTWARE	500.00	
9081022	MAGIC-WRIGHTER	EFUNDS	350.00	
30027	MENARDS	SUPPLIES	793.15	
30028	MENARDS	SUPPLIES	110.56	
30029	MUMFORD'S FLOOR CARE	SUPPLIES	612.00	
30030	NCSA REGION I	REGISTRATION	75.00	
30031	OTT, TAMMY	REIMBURSEMENT	287.94	
30032	PAYFLEX	CAFETERIA 125 PLAN	1,151.81	
30033	QUADIENT LEASING	POSTAGE MACHINE	416.98	
30034	QUILL	SUPPLIES	276.59	
30035	SOUTHEAST COMMUNITY COLLEGE	TUITION	1,453.50	
30036	STUHR MUSEUM	ADMISSION	210.00	
30037	SUPREME SCHOOL SUPPLY	SUPPLIES	37.91	
2091	UNITED STATES POSTAL SERVICE	NEWSLETTER	168.21	
30038	WAGNER, DANIEL	REIMBURSEMENT	140.00	
			Fund Total:	**143,408.05**
			Checking Account Total:	**143,408.05**
Checking	2			
Checking 2	**Fund: 02 DEPRECIATION RESERVE FUND**			
1099	NEBRASKA SPORTS	SUPPLIES	13,616.91	
			Fund Total:	**13,616.91**
			Checking Account Total:	**13,616.91**

HEARTLAND COMMUNITY SCHOOLS
Fund Account Balances

	August 31, 2021	August 31, 2022 *estimate
General Fund	$3,510,956.69	$3,197,965.02
Activity Fund	$72,081.83	$82,197.10
School Lunch Fund	$78,575.10	$169,987.26
Depreciation Fund	$581,343.48	$516,150.16
Unemployment Fund	$2,997.93	$3,000.00
Qualified Capital Purpose Fund	$0.00	$0.00
Special Building Fund	$228,978.55	$7,474,266.37