

**Board of Education Special Meeting to
immediately follow the Tax Request
Hearing**

Monday, September 25, 2023 8:00 PM
Advance notice of the meeting was published in the September
21, 2023 edition of The Henderson News.

Conference Room
1501 Front St
Henderson, NE 68371-8929

EMPOWERING EXCELLENCE - Every Student, Every Day

Agenda

1. **Preliminary Procedures**
 - 1.1. Call to Order
 - 1.2. Public Notice Of Meeting
 - 1.3. Recognition Of Open Meetings Act Posting
 - 1.4. Roll Call
2. **Public Comments on Agenda Items**

Nebraska Revised Statute 84-1412 requires members of the public desiring to provide comments to the board to identify himself or herself, including an address, and the name of any organization represented by such person. A form is provided at the meeting for individuals to complete and to submit to the superintendent prior to speaking for the purposes of efficiently providing this information.
3. **Action Items**
 - 3.1. Adopt 23-24 Budget
 - 3.2. Adopt Resolution Setting Final 23-24 Tax Request
4. **Discussion Items**
 - 4.1. Future Building & Construction Considerations
5. **Adjournment**

2023-2024 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,382,405.00	5,096,488.00	4,204,521.00	9,301,009.00	1,474,254.00	6,424,573.00	7,898,827.00	1,402,182.00	9,301,009.00
Depreciation	657,163.00	657,163.00		657,163.00			657,163.00		657,163.00
Employee Benefit	3,002.00	3,004.00		3,004.00			3,004.00	-	3,004.00
Contingency	-	-		-			-		-
Activities	123,345.00	450,455.00		450,455.00			450,455.00	-	450,455.00
School Nutrition	188,103.00	456,327.00		456,327.00			456,327.00	-	456,327.00
Bond	390,308.00	390,308.00	540,000.00	930,308.00			930,308.00	-	930,308.00
Special Building	12,922,227.00	13,822,227.00	100,000.00	13,922,227.00			13,922,227.00		13,922,227.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	17,666,553.00	20,875,972.00	4,844,521.00	25,720,493.00	1,474,254.00	6,424,573.00	24,318,311.00	1,402,182.00	25,720,493.00

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)	4,204,521.00	540,000.00	100,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,470.00	5,455.00	1,010.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,246,991.00	545,455.00	101,010.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 556,199.00	\$ 228,000.00

COUNTY TREASURER'S BALANCE, 9-1-2023			
904,644.00	125,102.00	13,000.00	-

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Heartland Community Schools (93-0096) in York 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 25th day of September, 2023 at 8 o'clock, PM, at the Board Meeting Room, Heartland Community Schools, 1501 Front Street, Henderson, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 5,440,399.00	\$ 6,235,793.00	\$ 7,898,827.00	\$ 1,402,182.00	\$ 5,096,488.00	\$ 4,246,991.00
Depreciation	\$ 66,219.00	\$ 194,000.00	\$ 657,163.00		\$ 657,163.00	
Employee Benefit	\$ -	\$ -	\$ 3,004.00	\$ -	\$ 3,004.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 204,030.00	\$ 189,875.00	\$ 450,455.00	\$ -	\$ 450,455.00	
School Nutrition	\$ 214,580.00	\$ 244,234.00	\$ 456,327.00	\$ -	\$ 456,327.00	
Bond	\$ -	\$ 149,692.00	\$ 930,308.00	\$ -	\$ 390,308.00	\$ 545,455.00
Special Building	\$ 103,074.00	\$ 502,545.00	\$ 13,922,227.00		\$ 13,822,227.00	\$ 101,010.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,028,302.00	\$ 7,516,139.00	\$ 24,318,311.00	\$ 1,402,182.00	\$ 20,875,972.00	\$ 4,893,456.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 545,455.00	\$ 4,348,001.00	\$ 4,893,456.00

HEARTLAND COMMUNITY SCHOOLS 93-0096
RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. PTR-2324

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 2023-2024 property tax request be set at:

General Fund:	\$ 4,246,991.00
Bond Fund:	\$ 545,455.00
Special Building Fund:	\$ 101,010.00
Qualified Capital Purpose Undertaking Fund:	\$ -

- The total assessed value of property differs from last year's total assessed value by 5.96 percent.
- 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 0.568045 per \$100 of assessed value.
- Heartland Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.577969 per \$100 of assessed value.
- 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 44.72 percent.
- A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by _____, seconded by _____ to adopt Resolution #PTR-2324.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2023

President

Attest:

Secretary

Notice of Special Hearing To Set Final Tax Request

Heartland Community Schools (93-0096) in York 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 25th day of, September 2023 immediately following the 8 p.m. budget hearing, at the Board Meeting Room, Heartland Community Schools, 1501 Front Street, Henderson, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	812,140,998	860,540,663	6%

2022-2023 Budget Information

2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,631,080.00	4,198,964.00	0.517024	0.487945	7,898,827.00	4,246,991.00	0.493526	-5%	4%
Bond Fund(s) K - 12	540,000.00	545,455.00	0.088917	0.072705	930,308.00	545,455.00	0.072705	-18%	72%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	7,549,876.00	63,636.00	0.007836	0.007395	13,922,227.00	101,010.00	0.011738	50%	84%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	15,720,956.00	4,808,055.00	0.592022	0.568045	22,751,362.00	4,893,456.00	0.577969	-2%	45%