

Board of Education Special Meeting
Tuesday, September 24, 2024 Immediately following the
Tax Request Hearing
Advance public notice of the meeting was published in the
September 19, 2024 edition of The Henderson News.

Conference Room
1501 Front St
Henderson, NE 68371-8929

HEARTLAND COMMUNITY SCHOOLS

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 24-25 Budget**

3.2. **Adopt Resolution Setting Final 24-25 Tax Request**

4. **Adjournment**

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,297,371.00	5,312,531.00	4,350,500.00	9,663,031.00	1,588,517.00	6,900,512.00	8,489,029.00	1,174,002.00	9,663,031.00
Depreciation	937,326.00	937,326.00		937,326.00			937,326.00		937,326.00
Employee Benefit	3,026.00	3,026.00		3,026.00			3,026.00	-	3,026.00
Contingency	-	-		-			-		-
Activities	124,900.00	454,900.00		454,900.00			454,900.00	-	454,900.00
School Nutrition	134,929.00	454,929.00		454,929.00			454,929.00	-	454,929.00
Bond	349,111.00	363,111.00	1,034,971.00	1,398,082.00			1,398,082.00	-	1,398,082.00
Special Building	14,381,053.00	14,381,053.00	-	14,381,053.00			14,381,053.00		14,381,053.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	19,227,716.00	21,906,876.00	5,385,471.00	27,292,347.00	1,588,517.00	6,900,512.00	26,118,345.00	1,174,002.00	27,292,347.00

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)	4,350,500.00	1,034,971.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	43,944.00	10,454.00	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,394,444.00	1,045,425.00	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 545,764.00	\$ 245,464.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
900,000.00	113,523.00	31,000.00	-

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 24th day of September, 2024 at 9:00 o'clock, A.M., at the Heartland Community Schools Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 6,230,902.00	\$ 6,281,433.00	\$ 8,489,029.00	\$ 1,174,002.00	\$ 5,312,531.00	\$ 4,394,444.00
Depreciation	\$ 172,865.00	\$ 75,000.00	\$ 937,326.00		\$ 937,326.00	
Employee Benefit	\$ -	\$ -	\$ 3,026.00	\$ -	\$ 3,026.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 190,225.00	\$ 199,921.00	\$ 454,900.00	\$ -	\$ 454,900.00	
School Nutrition	\$ 244,235.00	\$ 283,541.00	\$ 454,929.00	\$ -	\$ 454,929.00	
Bond	\$ 149,692.00	\$ 559,663.00	\$ 1,398,082.00	\$ -	\$ 363,111.00	\$ 1,045,425.00
Special Building	\$ 502,545.00	\$ 5,832,120.00	\$ 14,381,053.00		\$ 14,381,053.00	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,490,464.00	\$ 13,231,678.00	\$ 26,118,345.00	\$ 1,174,002.00	\$ 21,906,876.00	\$ 5,439,869.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 1,045,425.00	\$ 4,394,444.00	\$ 5,439,869.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. PTR-2425

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 2024-2025 property tax request be set at:

General Fund:	\$	4,394,444.00
Bond Fund:	\$	1,045,425.00
Special Building Fund:	\$	-
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 11.85 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 0.525479 per \$100 of assessed value.
4. Heartland Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.597913 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 6.67 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

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 24th day of September 2024 immediately following the 9 A.M. budget hearing at the Heartland Community Schools Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	860,540,663	962,544,583	12%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,898,827.00	4,246,991.00	0.493526	0.441225	8,489,029.00	4,394,444.00	0.456544	-7%	7%
Bond 2022	930,308.00	545,455.00	0.072705	0.073760	699,041.00	545,455.00	0.073760	1%	-25%
Bond 2024	-	-	0.000000	0.000000	699,041.00	499,970.00	0.067609	#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	13,922,227.00	101,010.00	0.011738	0.010494	14,381,053.00	-	0.000000	-100%	3%
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	22,751,362.00	4,893,456.00	0.568649	0.525479	24,268,164.00	5,439,869.00	0.597913	5%	7%