

Board of Education Budget Hearing
Tuesday, September 24, 2024 9:00 AM
Advance public notice of the hearing 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. **Opening Of Hearing**
 - 1.1. Declaration To Open Hearing
 - 1.2. Public Notice Of Hearing
 - 1.3. Recognition Of Open Meetings Act Posting
 - 1.4. Roll Call
2. **Hearing of public input related to support, opposition, criticism, suggestions, or observations of taxpayers relating to the proposed 2024-2025 budget and to consider amendments relative thereto.**

Nebraska Revised Statute 84-1412 requires members of the public desiring to address 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. **Declaration To Close Hearing**

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

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	-

GENERAL FUND PRELIMINARY BUDGET DETAIL

2024 - 2025

Budget by Program		2024-2025				2023-2024			
		Allocation	% of GFBOE	Annual Increase		Allocation	% of GFBOE	Annual Increase	
1100	REGULAR INSTRUCTION	\$2,961,679	34.89%	\$97,815	3.42%	\$2,863,864	36.26%	\$328,238	12.95%
1200	SPED Instr. (SA)	\$1,475,826	17.39%	\$106,538	7.78%	\$1,369,288	17.33%	\$203,585	17.46%
1291	SPED Instr. (3-5)								
1292	SPED Instr. (B-2)								
2141	SPED Svcs - Psych								
2151	SPED Svcs - SLP/AUD								
2161	SPED Svcs - OT								
2171	SPED Svcs - PT								
2181	SPED Svcs - VISION								
1300	SUMMER SCHOOL	\$3,526	0.04%	\$0	0.00%	\$3,526	0.04%	\$0	0.00%
2120	GUIDANCE	\$105,846	1.25%	\$3,737	3.66%	\$102,109	1.29%	\$27,614	37.07%
2130	HEALTH Svcs	\$11,351	0.13%	\$0	0.00%	\$11,351	0.14%	\$0	0.00%
2140	PSYCH SVCS GEN ED	\$0	0.00%	\$0	-	\$0	0.00%	\$0	-
2213	PROF. DEVELOPMENT	\$32,957	0.39%	\$7,000	26.97%	\$25,957	0.33%	\$5,157	24.79%
2220	MEDIA	\$188,729	2.22%	\$9,792	5.47%	\$178,937	2.27%	\$16,228	9.97%
2230	TECH INSTR-RELATED	\$38,711	0.46%	\$839	2.21%	\$37,872	0.48%	-\$4,236	-10.06%
2240	ASSESSMENT	\$26,450	0.31%	\$4,000	17.82%	\$22,450	0.28%	\$450	2.05%
2310	BOARD	\$77,000	0.91%	\$1,500	1.99%	\$75,500	0.96%	\$2,900	3.99%
2320	SUPT. OFFICE	\$396,684	4.67%	\$15,436	4.05%	\$381,248	4.83%	\$5,457	1.45%
2330	LEGAL SERVICES	\$15,000	0.18%	\$0	0.00%	\$15,000	0.19%	\$0	0.00%
2410	PRINC. OFFICE	\$420,518	4.95%	\$26,149	6.63%	\$394,369	4.99%	\$14,381	3.78%
2490	ADMIN OTHER	\$35,440	0.42%	\$1,269	3.71%	\$34,171	0.43%	\$28,631	516.81%
2510	FISCAL Svcs	\$37,700	0.44%	\$0	0.00%	\$37,700	0.48%	-\$1,000	-2.58%
2560	PUB. INFO Svcs	\$113,275	1.33%	\$1,200	1.07%	\$112,075	1.42%	\$4,000	3.70%
2580	ADMIN. TECH Svcs	\$58,403	0.69%	\$837	1.45%	\$57,566	0.73%	-\$2,931	-4.84%
2610	PLANT	\$757,375	8.92%	\$47,589	6.70%	\$709,786	8.99%	\$49,118	7.43%
2710	REG. Transportation	\$345,565	4.07%	\$16,430	4.99%	\$329,135	4.17%	\$43,382	15.18%
2712	SPED Transportation	\$112,691	1.33%	\$7,725	7.36%	\$104,966	1.33%	\$27,783	36.00%
3000	Community Svcs	\$20,723	0.24%	\$1,224	6.28%	\$19,499	0.25%	\$14,210	268.67%
3000	HAL	\$8,000	0.09%	\$0	0.00%	\$8,000	0.10%	\$0	0.00%
6200	TITLE	\$77,049	0.91%	\$0	0.00%	\$77,049	0.98%	\$15,397	24.97%
6400	IDEA	\$122,385	1.44%	\$9,900	8.80%	\$112,485	1.42%	\$4,200	3.88%
6900	OTHER FEDERAL PROGRAMS & EXTRAORDINARY GRANTS	\$225,100	2.65%	\$193,100	603.44%	\$32,000	0.41%	-\$289,757	-90.05%
8000	TRANSFERS	\$135,000	1.59%	\$0	0.00%	\$135,000	1.71%	\$0	0.00%
9000	CONTINGENCY	\$686,046	8.08%	\$37,822	5.83%	\$648,224	8.21%	-\$224,761	-25.75%
TOTAL GFBOE		\$8,489,029	100.00%	\$589,902	7.47%	\$7,899,127	100.00%	\$268,046	3.51%