

**Minutes for
Heartland Community Schools
Board of Education Special Meeting**

Monday, July 31, 2023 7:00 PM
Bradshaw Community Center
455 Lincoln Street
Bradshaw , NE 68319

Notice of the meeting was posted in the Henderson News on July 27, 2023.

MISSION STATEMENT:

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

Mr. Gary Braun: Present
Lacey Gloystein: Present
Ryan Goertzen: Present
Jen Hiebner: Present
Tyler Newton: Present
Tammy Ott: Present

1. Preliminary Procedures

1.1. Call to Order

1.2. Public Notice of the Meeting

1.3. Roll Call

2. Information & Discussion Specific To August 15th Special Election

2.1. Summary Of Issue & Board Discussion Related To Special Election

Superintendent Klein presented an overview of the issues related to the current tax request authority election.

2.2. Public Question & Answer Session

All questions will be directed to the President of the Board of Education. The President of the Board will then delegate and/or invite members of the Board of Education, or other appropriate officials, to respond to specific questions. Due to the need to conduct all of the business that is before the Board, the President of the Board of Education reserves the right to bring this session to a close when, in their judgment, it is reasonable to do so and to reasonably limit the amount of time afforded to individuals bringing questions before the Board.

Members of the public asked questions regarding the tax request authority election. Questions were answered by members of the Board and by Superintendent Klein.

2.3. Public Comment Specific To Special Election

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.

Public Comment was received on the tax request authority election.

2.4. Any Necessary Further Discussion By The Board Related To The Special Election

3. Adjournment

The next scheduled meeting to be held on

Motion to adjourn the meeting Passed with a motion by Lacey Gloystein and a second by Jen

Hiebner.

Mr. Gary Braun: Yea, Lacey Gloystein: Yea, Ryan Goertzen: Yea, Jen Hiebner: Yea, Tyler Newton:
Yea, Tammy Ott: Yea

Board President

Board Secretary

Heartland Community Schools

District Tax Request Referendum

FACT SHEET

heartlandschools.org



**Finishing What
We Started**

What's Proposed

On June 21, the Heartland Community School District Board approved a resolution for a Special Election on August 15 for the purpose of seeking voter approval to exceed its state-certified, tax request authority in the amount of a \$1.83 million. This additional tax request authority amount will be used to ensure the completion of facility improvements the district and community initiated in 2021.

The district is seeking approval for a specific dollar amount of additional tax request authority – \$1.83 million – over the current, certified tax authority amount of \$3.99 million. This certified amount is now set by new Nebraska State Statute.

What the District is Asking the Voters to Approve

Why Now?

On May 25, 2023, the Nebraska Legislature passed LB243 – the School District Property Tax Limitation Act – creating new limits to the tax request authority for the General Fund and Special Building Fund in each school district across the state. The Legislature then passed LB727 on June 1, 2023, which amended LB243, making it immediately effective for the upcoming 23-24 fiscal year. As a result, the district no longer has the tax request authority to finance the previously-approved facility improvements.

Project Description and Project Timeline

The District is taking this step so that it can satisfactorily complete the facility improvements project initially approved through a successful bond election in May 2022. These improvements include:

- Main entrance/office expansion and safety renovations.
- Four-classroom elementary addition.
- Childcare facility.
- Agriculture/Industrial Technology shop connection to the main building.
- Activity entrance renovation.
- Weight room addition.
- Locker rooms addition.
- North gym, air conditioning, and bleachers.
- Fire sprinklers.
- Updated fire detection system and controls.
- Upgraded electrical capacity, power distribution systems, and infrastructure.

Passage of the tax request authority proposition requires approval from **60%** of voters voting on the issue.

For more information:
heartlandschools.org

facebook.com/search/top?q=heartland%20community%20schools%20henderson%20bradshaw

Contact Superintendent Jeremy Klein
jklein@heartlandschools.net
402.723.4434

The Heartland Community Schools facility improvements project timeline outlined below highlights important milestones in this effort.

May 10, 2022: BOND ELECTION – Both questions approved by voters.

December 2022: Original Construction Bids submitted; Lowest bid of \$10.8M is Rejected.

January 23, 2023: Board Meeting Seeking Public Input on Lease Purchase Financing for fully funding all facility improvements.

March 2, 2023: Board Authorizes Leasing Corp. & Lease-Purchase Agreement.

May 25, 2023: LB243 Approved by Nebraska Legislature with an operative date of January 1, 2024.

June 1, 2023: LB727 Approved by Nebraska Legislature which Amends LB243 to be effective immediately.

June 2, 2023: Board Indefinitely Suspends 2nd Bid Opening (scheduled for June 6th).

June 12, 2023: Regular June Board Meeting: Discuss Tax Request Authority Options & Election Considerations.

June 19, 2023: Special Board Meeting: Discuss Tax Request Authority Options & Election Considerations.

June 21, 2023: Special Board Meeting: Approve Resolution Calling for Special Election.

June 23, 2023: Deadline to File with County Election Commissioner Calling for Special Election in August.

August 15, 2023: Tax Request Authority Election.

Early-September 2023: Bid Opening (pending voter approval at August 15th election).

September 2023: 23-24 Budget & Tax Request Adoption Deadlines.

Special Election Information



- Mail-in Only Election
- Ballots must be received by the Election Commissioner by 5:00 PM on August 15, 2023
- Ballots will be mailed to voters between July 24 and August 4, 2023

Voter Information

The tax request authority certified to Heartland Community Schools for the 23-24 budget year is **\$3,990,760** – this represents an initial limit for the combined tax requests for both the district's General Fund and Special Building Fund. For the upcoming budget year, Heartland Community Schools needs a tax request authority of up to **\$5,821,786** combined between the General Fund and the Special Building Fund to finance the plans that the Board and the District have committed to. The difference between these two amounts (**\$1,831,026**) is the additional tax request authority that voters will be asked to approve.

School boards have limited authority to exceed the initial amounts certified to them. The maximum tax request amount the Heartland board is now authorized to make (**\$4,348,001**) is less than the amount that is necessary to fund the needs for the General Fund and the Special Building Fund. This is due to how year-to-year increases are calculated.

Below is a comparison between the tax requests that the Board will now ask voters to approve for this coming year versus the maximum amount the Board has the authority to authorize.

22-23		23-24			
Current Year		Maximum Authority Of Board Allowed by LB243		Requested Authority Proposed To Voters	
General Fund	\$4,198,964	General Fund	\$4,348,001	General Fund	\$4,693,242
Special Building Fund	\$63,636	Special Building Fund	\$0	Special Building Fund	\$1,128,544
Bond Fund	\$545,455	Bond Fund	\$545,455	Bond Fund	\$545,455
Total Consolidated Tax Request		LB243 Mandated Tax Request Limit	\$4,348,001	Tax Request Limit Proposed To Heartland Voters	\$5,821,786
		Total Consolidated Tax Request	\$4,893,456	Total Consolidated Tax Request	\$6,367,241
Necessary Tax Request (General Fund & Buidling Fund) to meet established plans, needs, & priorities					\$5,821,786
Certified Tax Request Authority					- \$3,990,760
Additional Tax Request Authority Proposed To Heartland Voters					\$1,831,026

THE ISSUE IN A NUTSHELL



In the past, the emergence of an election would often be seen as a signal to voters and patrons of new projects, new spending, new plans, etc. However, that is not the case in regards to the special election that the Heartland Board of Education has called for this August for the purpose of seeking additional tax request authority.

Absolutely no new spending, plans, or commitments have been made by the Board regarding finances and future tax requests since it concluded its financial planning and goal setting this past March. What's reflected in the numbers related to this election is the same as what was understood to be required for the coming year when the Board concluded its long-term financial planning and goal setting in March. The only thing that is new is a series of restrictions that have been placed on all schools for the coming year as a result of legislation passed late in this year's session of the state legislature.

- The new legislation put a series of new lids and restrictions in place on school boards limiting the authority that boards previously had to make decisions of this type for their local districts.
- These lids and restrictions are based on formula calculations and a collection of audited, financial figures from the last two fiscal years.
- Because of how the formula works, and because of the restrictions in the new law, the Board of Education cannot continue to move forward with the plans and commitments that it made earlier this year, and has begun to execute upon, without first seeking approval from the voters.

The new legislation (LB243) provides all boards of education with what is called a certified tax authority amount - that amount is a formula calculation utilizing a variety of financial figures from the last two fiscal years. To move forward with the plans that our Board has put in place, a tax request authority that is approximately \$1.83 Million dollars larger than the certified figure provided by the state is required. On its own, the Board is only capable of adding approximately \$358,000 to that certified number - therefore the additional tax request authority that the Board requires (the \$1.83 Million) must be approved by the voters.

One simple question that voters may have is, "Doesn't voting 'Yes' mean voting for a tax increase?" The answer to that question is, yes, the tax request for this coming year (23-24) will be more than what the tax request was for the prior year (22-23). However, the tax request will not be bigger than what was expected / necessary resulting from the planning and goal setting completed by the Board this past March, before LB243 became the issue that it has now become.

Another simple question that voters may have is, "Will we have an election each year on this same issue?" The answer to that question is no. If the ballot proposition passes this August, the Board will have the flexibility it needs going forward to manage the financial affairs of the district within the newly established limits of LB243.

Below is a very brief overview of the plans that were already developed and put into place for next year, and for future years, by the Board of Education prior to the passage of LB243 - including the change of its operative date from January 1st to the coming 23-24 school year.

In the months of January, February, and March of 2023, the Heartland Board of Education engaged in a series of planning sessions relating to the short-term, medium-term, and long-term budgetary and financial planning of the district - this work is common for boards of education, and our board has regularly engaged in such planning and goal-setting discussions in the past. The results of those planning and goal setting discussions in January, February, and March allowed the Board of Education to map out a course for our budgeting and financial strategy for the next several years. That strategy incorporated both our general operations (including General Fund management) as well as our capital/building/infrastructure investments that involve funds such as the Special Building, Bond, and Depreciation Funds.

Special Building Fund

Most obvious among all of this is likely the planning involving the Special Building Fund and its connection to our current construction project. The Board utilized a financing mechanism known as lease-purchase financing, to borrow additional funds in order to fund the portions of the construction project that the bond issue alone could not provide enough money to pay for. This required a short-term borrowing of approximately \$5.5 Million to be repaid through the Special Building Fund over a 7-year period - requiring a new tax request of approximately \$1.1 Million each year. The coming 23-24 budget year was to be the year that repayment of that borrowing was to begin - with repayment to be made from tax collections in the Special Building Fund. This approach was discussed with the community and patrons in January and February while the Board ultimately decided in early-March to make this borrowing commitment in the interests of fully completing the construction project.

General Fund

The new LB243 tax request lids will have some elements that the general public could easily find confusing as these lids consolidate both the General Fund and the Special Building Fund needs in each district - typically lid calculations for these funds are kept separate from each other. General Fund tax request growth for the coming year (which is accounted for in amount proposed to the voters) can be attributed to a few basic areas - those are briefly listed below:

Personnel: personnel costs for full and part-time staff that the district employs will increase by approximately \$300,000 for next year. This includes staff already employed by the district, as well as staffing that have been added for the coming school year to either reduce class sizes or to increase services to students.

Variable Operative Costs: virtually all variable costs will grow from one year to the next - these costs include items ranging from fuel & utility costs to the costs of contracted student services, the costs of professional services, the costs of supplies, etc.

Stabilizing Investments: intentionally increasing investments and planning towards continued financial-stability. Our district has a long track record of planning for long-term stability and financial health. Over the next few years, we want to increase investments towards our Depreciation Fund (a savings fund of sorts for large, future capital expenditures) and also towards our general solvency ratio.



*** Frequently Asked Questions. ***

There is a lot of confusing news out there right now involving a lot of different school-related legislation from this past year. What is LB 243?

LB 243 (the *School District Property Tax Limitation Act*) is a new law that was passed on May 25, 2023 during this most recent session of the Nebraska Unicameral. LB 243 was also then later amended via passage of LB 727 on June 1, 2023.

LB 243 is ultimately a revenue cap for all school districts that is applied to their General and Special Building Funds. The legislation also then caps the additional amount of revenue that can be generated in those funds each succeeding year. Through its mechanics, the legislation ultimately results in a new lid on the amount of property taxes that a local school board can ask for each year in their General and Special Building Funds.

LB243 is not the same as the \$1.05 levy lid. LB 243 is a new lid that is separate from, and in addition to, the pre-existing \$1.05 levy lid.

Is this the same as a levy override election?

No. A levy override election takes place when a school district seeks voter approval to exceed the \$1.05 levy limit. This election is asking the voters of the Heartland Community School district to approve a tax request authority higher than what the calculations of newly enacted LB 243 provide for.

The taxing funds utilized by Heartland Community Schools that are included in the \$1.05 levy limitation are the General Fund and the Special Building Fund. If the proposed tax request authority increase is approved by the voters in August, the combined levy for the General Fund and Special Fund is estimated to be approximately 69.1 cents for the coming 23-24 budget year.

I am confused about why this is necessary to complete the construction project(s). Didn't the bond election in May 2022 take care of funding the proposed construction?

The bond election in May 2022 provided approximately \$7 Million in construction funding. Cost increases and the addition of required aspects of the project during the design phase (fire suppression, electrical upgrade, etc.) pushed the cost of the comprehensive project past the funding provided by the bond election.

Altogether, we expect construction costs, direct-owner costs, and soft costs to total approximately \$12.5 Million. In March 2023, the Board of Education secured an additional \$5.5 Million in short-term financing to supplement the \$7 Million from the bond election in order to complete the proposed project in its entirety.

The additional \$5.5 Million in financing was secured through a common, public financing mechanism called lease-purchase financing. Lease-purchase financing is paid back over a 7-year period through the Special Building Fund - bond financing is paid back over a 20-year period through the Bond Fund.

How much of the proposed construction project(s) could be completed without the voters approving the proposed tax request authority in this upcoming election?

Approximately 50% or less of the proposed project could be completed if the proposed tax request authority is not approved by the voters in the upcoming election.



*** Frequently Asked Questions. ***

In March 2023 the Board decided to pursue additional financing for the purpose of fully completing the proposed construction projects as originally intended. What were some of the factors that were considered back in March 2023 that made lease-purchase borrowing more advantageous than pursuing another bond issuance?

- 1) Securing the additional funding through a lease-purchase borrowing was determined to be the most time-efficient and cost-effective path forward.
- 2) The Board of Education determined that it would be able to save months of valuable time by exercising its legal authority to secure this financing in a timely manner through a lease-purchase borrowing. With the original timeline already being disrupted, it was determined that expediting the process was likely in the best interests of the district and our taxpayers.
 - a) Pursuing a bond issuance would have required additional time due to the statutory requirement of holding an election.
 - b) Months of additional work related to architectural revisions would have been put on hold until after the election had been held.
- 3) Interest-rate risk. It was determined that with interest rates continuing to rise, being able to lock in rates before their rose any higher was determined to be the most financially responsible path forward.
- 4) Property Tax Credit eligibility. Lease-purchase borrowings are repaid through the Special Building Fund while bonded debt is repaid through the Bond Fund. It was determined that repaying the borrowing through the Special Building Fund would be more advantageous to our taxpayers since property taxes paid toward the Special Building Fund levy are eligible for the state property tax credit – property taxes paid toward the Bond Fund levy are not eligible for the state property tax credit.

Because the results of this tax request authority election directly affect the construction project, why not pursue a bond / bond election instead of a tax request authority election specific to LB243?

- 1) This was briefly considered, however, it was determined that continuing to move forward with repayment of the lease-purchase financing that has already been secured is the most time-efficient and cost-effective path forward.
- 2) The district already has additional construction financing in-hand through utilization of a 7-year lease-purchasing borrowing initiated by our Board of Education in March 2023. The increase required for the Special Building Fund that is proposed in the upcoming tax request authority election is what is required to begin our repayment of that borrowing.
- 3) While a bond issuance could be done at this point as part of re-structuring/re-finance of the financing that has already been secured, there are several reasons why that is not the preferred route to pursue.
 - a) Dollars borrowed from an additional bond issuance, at this point in time, would be borrowed at an interest rate higher than what was secured for our lease-purchase borrowing.
 - b) A bond issuance would result in another 20-year debt liability. It was determined that being able to discharge the debt repayment over the shorter, 7-year term better aligned with both our short-term and our long-term financial goals.
 - c) A new bond issuance, at this point in time, would incur additional, redundant fees such as underwriter's costs, attorney's fees, etc.
 - d) The tax request authority election will improve the Board's long-term control over its management of General Fund, as well. This benefit is not derived from a bond election.



*** Frequently Asked Questions. ***

Aside from helping to fund the completion of the construction project(s), does the tax request authority proposal provide any additional benefits to the district?

Yes. It provides greater decision-making flexibility and financial security for the district into the future – well beyond just the next few years.

The mechanisms of LB 243 provide a very broad set of limitations to each of Nebraska's school districts. These broad limitations will likely fail to account for the unique or nuanced needs of all of Nebraska's school districts – districts that range from very large to very small, and from urban to rural. Each district, including Heartland Community Schools, will experience the transition into the LB 243 limitation process differently, with different needs, and with different priorities.

A unique aspect of school finance is the concept of annual authority – this concept of annual authority ultimately boils down to dollar limits (both in budgeting and in making tax requests). Very simply, this annual authority is essentially the room or capacity that a board of education has to be flexible in its decision-making based upon local circumstances, local goals, or local priorities. Because LB 243 combines both the General and Special Building Funds in its formulation and in its year-to-year limitations, local school districts and their boards of education are likely to experience a shrinking in their flexibility to make responsible decisions at the local level in the best interests of their students, their schools, and their communities. Without adjustment, this lack of flexibility will potentially grow over time and will ultimately stretch across both the General Fund (used for general operations, programs, instruction, etc.) and the Special Building Fund (used for cost effective capital investments). That lack of flexibility is likely to hit schools that are the size of Heartland in a profound way, because the numbers are ultimately smaller and lack a certain margin of safety due to economies of scale.

For Heartland Community Schools, approval of the tax request authority proposition will add a greater degree of flexibility and increase the level of control that is exercised locally over time because of the additional authority (capacity) that will be available to our Board and our district when needed in future years.

The Board ultimately determined that this authority (capacity) was going to be vital to our district both now and in the future – this determination by the Board supported their decision to move forward with a tax request authority election.

22-23 LEVY & TAX REQUESTS

SCHOOL DISTRICT	LEVY RATES					LB243 Combined Levy
	Total Levy	General Fund	Bond Fund	Building Fund	QCPU Fund	
CLAY						
SUTTON PUBLIC SCHOOLS	\$0.7194	\$0.6428	\$0.0000	\$0.0766	\$0.0000	\$0.7194
HARVARD PUBLIC SCHOOLS	\$0.9855	\$0.9855	\$0.0000	\$0.0000	\$0.0000	\$0.9855
FILLMORE						
EXETER-MILLIGAN	\$0.6179	\$0.5608	\$0.0000	\$0.0571	\$0.0000	\$0.6179
FILLMORE CENTRAL	\$0.6806	\$0.6278	\$0.0000	\$0.0528	\$0.0000	\$0.6806
SHICKLEY PUBLIC SCHOOLS	\$0.8232	\$0.7220	\$0.0000	\$0.0504	\$0.0508	\$0.7724
HAMILTON						
GILTNER PUBLIC SCHOOLS	\$0.8495	\$0.7853	\$0.0000	\$0.0290	\$0.0352	\$0.8143
HAMPTON PUBLIC SCHOOL	\$0.8952	\$0.6963	\$0.1611	\$0.0000	\$0.0378	\$0.6963
AURORA PUBLIC SCHOOLS	\$0.8881	\$0.8482	\$0.0228	\$0.0171	\$0.0000	\$0.8653
POLK						
CROSS COUNTY	\$0.7901	\$0.6662	\$0.1146	\$0.0093	\$0.0000	\$0.6755
OSCEOLA PUBLIC SCHOOLS	\$0.8584	\$0.7303	\$0.1014	\$0.0267	\$0.0000	\$0.7570
SHELBY - RISING CITY	\$0.7698	\$0.6500	\$0.1148	\$0.0050	\$0.0000	\$0.6550
HIGH PLAINS	\$0.6508	\$0.5157	\$0.0000	\$0.1351	\$0.0000	\$0.6508
SEWARD						
MILFORD PUBLIC SCHOOLS	\$0.9810	\$0.9158	\$0.0000	\$0.0652	\$0.0000	\$0.9810
SEWARD PUBLIC SCHOOLS	\$0.9451	\$0.8472	\$0.0801	\$0.0101	\$0.0077	\$0.8573
CENTENNIAL PUBLIC SCHOOLS	\$0.5908	\$0.4997	\$0.0521	\$0.0390	\$0.0000	\$0.5387
THAYER						
DESHLER PUBLIC SCHOOLS	\$0.7953	\$0.7661	\$0.0000	\$0.0292	\$0.0000	\$0.7953
THAYER CENTRAL	\$0.7402	\$0.6627	\$0.0477	\$0.0298	\$0.0000	\$0.6925
BRUNING-DAVENPORT UNIFIED	\$0.5000	\$0.4900	\$0.0000	\$0.0100	\$0.0000	\$0.5000
YORK						
YORK PUBLIC SCHOOLS	\$1.1986	\$1.0048	\$0.1271	\$0.0442	\$0.0225	\$1.0490
MC COOL JUNCTION	\$0.8501	\$0.8110	\$0.0111	\$0.0280	\$0.0000	\$0.8390
HEARTLAND	\$0.6137	\$0.5170	\$0.0672	\$0.0078	\$0.0000	\$0.5248
SCHOOL DISTRICT	Total	General	Bond	Building	Qualified	LB243 Combined Levy
Levies: Per \$100 of Valuation						

SCHOOL DISTRICT	TAX REQUEST AMOUNTS					LB243 Combined Request
	Total Request	General Fund	Bond Fund	Building Fund	QCPU Fund	
CLAY						
SUTTON PUBLIC SCHOOLS	\$5,688,633	\$5,082,920	\$0	\$605,712	\$0	\$5,688,633
HARVARD PUBLIC SCHOOLS	\$3,636,554	\$3,636,554	\$0	\$0	\$0	\$3,636,554
FILLMORE						
EXETER-MILLIGAN	\$4,373,361	\$3,969,220	\$0	\$404,141	\$0	\$4,373,361
FILLMORE CENTRAL	\$8,016,340	\$7,394,444	\$0	\$621,896	\$0	\$8,016,340
SHICKLEY PUBLIC SCHOOLS	\$4,123,392	\$3,616,483	\$0	\$252,453	\$254,456	\$3,868,936
HAMILTON						
GILTNER PUBLIC SCHOOLS	\$2,958,937	\$2,735,319	\$0	\$101,011	\$122,607	\$2,836,330
HAMPTON PUBLIC SCHOOL	\$3,140,516	\$2,442,741	\$565,167	\$0	\$132,609	\$2,442,741
AURORA PUBLIC SCHOOLS	\$15,758,390	\$15,050,407	\$404,562	\$303,421	\$0	\$15,353,829
POLK						
CROSS COUNTY	\$6,438,734	\$5,429,040	\$933,906	\$75,788	\$0	\$5,504,828
OSCEOLA PUBLIC SCHOOLS	\$4,540,070	\$3,862,550	\$536,304	\$141,216	\$0	\$4,003,766
SHELBY - RISING CITY	\$6,092,437	\$5,144,303	\$908,563	\$39,572	\$0	\$5,183,874
HIGH PLAINS	\$5,597,199	\$4,435,272	\$0	\$1,161,926	\$0	\$5,597,199
SEWARD						
MILFORD PUBLIC SCHOOLS	\$7,040,563	\$6,572,628	\$0	\$467,935	\$0	\$7,040,563
SEWARD PUBLIC SCHOOLS	\$16,676,314	\$14,948,866	\$1,413,367	\$178,215	\$135,867	\$15,127,081
CENTENNIAL PUBLIC SCHOOLS	\$9,220,274	\$7,798,529	\$813,095	\$608,650	\$0	\$8,407,180
THAYER						
DESHLER PUBLIC SCHOOLS	\$3,739,387	\$3,602,093	\$0	\$137,294	\$0	\$3,739,387
THAYER CENTRAL	\$6,263,712	\$5,607,893	\$403,646	\$252,173	\$0	\$5,860,066
BRUNING-DAVENPORT UNIFIED	\$4,272,827	\$4,187,370	\$0	\$85,457	\$0	\$4,272,827
YORK						
YORK PUBLIC SCHOOLS	\$14,760,051	\$12,373,519	\$1,565,161	\$544,297	\$277,074	\$12,917,816
MC COOL JUNCTION	\$3,070,478	\$2,929,252	\$40,092	\$101,133	\$0	\$3,030,386
HEARTLAND	\$4,984,109	\$4,198,769	\$545,455	\$63,347	\$0	\$4,262,116
SCHOOL DISTRICT	Total	General	Bond	Building	Qualified	LB243 Combined Request
Levies: Per \$100 of Valuation						

23-24 ESTIMATED LEVY & TAX REQUESTS (based on certified authority -- 3.772% total valuation growth -- static capital funding)

SCHOOL DISTRICT	LEVY RATES					LB243 Combined Levy
	Total Levy	General Fund	Bond Fund	Building Fund	QCPU Fund	
CLAY						
SUTTON PUBLIC SCHOOLS	\$0.64775	\$0.57394	\$0.00000	\$0.07382	\$0.00000	\$0.64775
HARVARD PUBLIC SCHOOLS	\$0.94746	\$0.94746	\$0.00000	\$0.00000	\$0.00000	\$0.94746
FILLMORE						
EXETER-MILLIGAN	\$0.57125	\$0.51622	\$0.00000	\$0.05502	\$0.00000	\$0.57125
FILLMORE CENTRAL	\$0.62950	\$0.57862	\$0.00000	\$0.05088	\$0.00000	\$0.62950
SHICKLEY PUBLIC SCHOOLS	\$0.79820	\$0.70068	\$0.00000	\$0.04857	\$0.04895	\$0.74925
HAMILTON						
GILTNER PUBLIC SCHOOLS	\$0.78854	\$0.72667	\$0.00000	\$0.02795	\$0.03392	\$0.75462
HAMPTON PUBLIC SCHOOL	\$0.85537	\$0.66370	\$0.15524	\$0.00000	\$0.03643	\$0.66370
AURORA PUBLIC SCHOOLS	\$0.78808	\$0.74963	\$0.02197	\$0.01648	\$0.00000	\$0.76611
POLK						
CROSS COUNTY	\$0.71883	\$0.59943	\$0.11043	\$0.00896	\$0.00000	\$0.60839
OSCEOLA PUBLIC SCHOOLS	\$0.81701	\$0.69357	\$0.09771	\$0.02573	\$0.00000	\$0.71930
SHELBY - RISING CITY	\$0.70712	\$0.59167	\$0.11063	\$0.00482	\$0.00000	\$0.59649
HIGH PLAINS	\$0.61489	\$0.48470	\$0.00000	\$0.13019	\$0.00000	\$0.61489
SEWARD						
MILFORD PUBLIC SCHOOLS	\$0.92680	\$0.86397	\$0.00000	\$0.06283	\$0.00000	\$0.92680
SEWARD PUBLIC SCHOOLS	\$0.82316	\$0.72882	\$0.07719	\$0.00973	\$0.00742	\$0.73855
CENTENNIAL PUBLIC SCHOOLS	\$0.55409	\$0.46630	\$0.05021	\$0.03758	\$0.00000	\$0.50388
THAYER						
DESHLER PUBLIC SCHOOLS	\$0.78401	\$0.75588	\$0.00000	\$0.02814	\$0.00000	\$0.78401
THAYER CENTRAL	\$0.68219	\$0.60750	\$0.04597	\$0.02872	\$0.00000	\$0.63622
BRUNING-DAVENPORT UNIFIED	\$0.47640	\$0.46677	\$0.00000	\$0.00964	\$0.00000	\$0.47640
YORK						
YORK PUBLIC SCHOOLS	\$1.17172	\$0.98496	\$0.12248	\$0.04259	\$0.02168	\$1.02756
MC COOL JUNCTION	\$0.80352	\$0.76584	\$0.01070	\$0.02698	\$0.00000	\$0.79282
HEARTLAND	\$0.75551	\$0.55688	\$0.06472	\$0.13391	\$0.00000	\$0.69079
SCHOOL DISTRICT	Total	General	Bond	Building	Qualified	LB243 Combined Levy
Levies: Per \$100 of Valuation						

SCHOOL DISTRICT	TAX REQUEST AMOUNTS					LB243 Combined Request
	Total Request	General Fund	Bond Fund	Building Fund	QCPU Fund	
CLAY						
SUTTON PUBLIC SCHOOLS	\$5,315,303	\$4,709,591	\$0	\$605,712	\$0	\$5,315,303
HARVARD PUBLIC SCHOOLS	\$3,628,076	\$3,628,076	\$0	\$0	\$0	\$3,628,076
FILLMORE						
EXETER-MILLIGAN	\$4,195,675	\$3,791,533	\$0	\$404,141	\$0	\$4,195,675
FILLMORE CENTRAL	\$7,694,093	\$7,072,197	\$0	\$621,896	\$0	\$7,694,093
SHICKLEY PUBLIC SCHOOLS	\$4,148,990	\$3,642,082	\$0	\$252,453	\$254,456	\$3,894,534
HAMILTON						
GILTNER PUBLIC SCHOOLS	\$2,850,195	\$2,626,576	\$0	\$101,011	\$122,607	\$2,727,588
HAMPTON PUBLIC SCHOOL	\$3,113,992	\$2,416,216	\$565,167	\$0	\$132,609	\$2,416,216
AURORA PUBLIC SCHOOLS	\$14,511,132	\$13,803,148	\$404,562	\$303,421	\$0	\$14,106,570
POLK						
CROSS COUNTY	\$6,078,867	\$5,069,173	\$933,906	\$75,788	\$0	\$5,144,961
OSCEOLA PUBLIC SCHOOLS	\$4,484,171	\$3,806,651	\$536,304	\$141,216	\$0	\$3,947,867
SHELBY - RISING CITY	\$5,807,436	\$4,859,301	\$908,563	\$39,572	\$0	\$4,898,873
HIGH PLAINS	\$5,487,828	\$4,325,902	\$0	\$1,161,926	\$0	\$5,487,828
SEWARD						
MILFORD PUBLIC SCHOOLS	\$6,902,493	\$6,434,557	\$0	\$467,935	\$0	\$6,902,493
SEWARD PUBLIC SCHOOLS	\$15,072,544	\$13,345,096	\$1,413,367	\$178,215	\$135,867	\$13,523,310
CENTENNIAL PUBLIC SCHOOLS	\$8,973,468	\$7,551,723	\$813,095	\$608,650	\$0	\$8,160,373
THAYER						
DESHLER PUBLIC SCHOOLS	\$3,825,369	\$3,688,074	\$0	\$137,294	\$0	\$3,825,369
THAYER CENTRAL	\$5,990,541	\$5,334,722	\$403,646	\$252,173	\$0	\$5,586,895
BRUNING-DAVENPORT UNIFIED	\$4,224,746	\$4,139,289	\$0	\$85,457	\$0	\$4,224,746
YORK						
YORK PUBLIC SCHOOLS	\$14,973,273	\$12,586,741	\$1,565,161	\$544,297	\$277,074	\$13,131,038
MC COOL JUNCTION	\$3,011,711	\$2,870,486	\$40,092	\$101,133	\$0	\$2,971,619
HEARTLAND	\$6,367,241	\$4,693,242	\$545,455	\$1,128,544	\$0	\$5,821,786
SCHOOL DISTRICT	Total	General	Bond	Building	Qualified	LB243 Combined Request
Levies: Per \$100 of Valuation						

23-24 ESTIMATED LEVY & TAX REQUESTS (based on Maximum Board authority -- 3.772% total valuation growth -- static capital

SCHOOL DISTRICT	LEVY RATES					LB243 Combined Levy
	Total Levy	General Fund	Bond Fund	Building Fund	QCPU Fund	
CLAY						
SUTTON PUBLIC SCHOOLS	\$0.70428	\$0.63046	\$0.00000	\$0.07382	\$0.00000	\$0.70428
HARVARD PUBLIC SCHOOLS	\$1.02827	\$1.02827	\$0.00000	\$0.00000	\$0.00000	\$1.02827
FILLMORE						
EXETER-MILLIGAN	\$0.61882	\$0.56380	\$0.00000	\$0.05502	\$0.00000	\$0.61882
FILLMORE CENTRAL	\$0.67935	\$0.62847	\$0.00000	\$0.05088	\$0.00000	\$0.67935
SHICKLEY PUBLIC SCHOOLS	\$0.85907	\$0.76155	\$0.00000	\$0.04857	\$0.04895	\$0.81012
HAMILTON						
GILTNER PUBLIC SCHOOLS	\$0.86846	\$0.80659	\$0.00000	\$0.02795	\$0.03392	\$0.83454
HAMPTON PUBLIC SCHOOL	\$0.91919	\$0.72752	\$0.15524	\$0.00000	\$0.03643	\$0.72752
AURORA PUBLIC SCHOOLS	\$0.84743	\$0.80898	\$0.02197	\$0.01648	\$0.00000	\$0.82546
POLK						
CROSS COUNTY	\$0.77163	\$0.65223	\$0.11043	\$0.00896	\$0.00000	\$0.66120
OSCEOLA PUBLIC SCHOOLS	\$0.87498	\$0.75154	\$0.09771	\$0.02573	\$0.00000	\$0.77727
SHELBY - RISING CITY	\$0.76213	\$0.64669	\$0.11063	\$0.00482	\$0.00000	\$0.65150
HIGH PLAINS	\$0.66365	\$0.53346	\$0.00000	\$0.13019	\$0.00000	\$0.66365
SEWARD						
MILFORD PUBLIC SCHOOLS	\$1.01024	\$0.94741	\$0.00000	\$0.06283	\$0.00000	\$1.01024
SEWARD PUBLIC SCHOOLS	\$0.88348	\$0.78914	\$0.07719	\$0.00973	\$0.00742	\$0.79887
CENTENNIAL PUBLIC SCHOOLS	\$0.59559	\$0.50780	\$0.05021	\$0.03758	\$0.00000	\$0.54538
THAYER						
DESHLER PUBLIC SCHOOLS	\$0.85479	\$0.82665	\$0.00000	\$0.02814	\$0.00000	\$0.85479
THAYER CENTRAL	\$0.73569	\$0.66101	\$0.04597	\$0.02872	\$0.00000	\$0.68972
BRUNING-DAVENPORT UNIFIED	\$0.51428	\$0.50465	\$0.00000	\$0.00964	\$0.00000	\$0.51428
YORK						
YORK PUBLIC SCHOOLS	\$1.25779	\$1.07104	\$0.12248	\$0.04259	\$0.02168	\$1.11363
MC COOL JUNCTION	\$0.88695	\$0.84928	\$0.01070	\$0.02698	\$0.00000	\$0.87626
HEARTLAND	\$0.75551	\$0.55688	\$0.06472	\$0.13391	\$0.00000	\$0.69079
SCHOOL DISTRICT	Total	General	Bond	Building	Qualified	LB243 Combined Levy
Levies: Per \$100 of Valuation						

SCHOOL DISTRICT	TAX REQUEST AMOUNTS					LB243 Combined Request
	Total Request	General Fund	Bond Fund	Building Fund	QCPU Fund	
CLAY						
SUTTON PUBLIC SCHOOLS	\$5,779,120	\$5,173,408	\$0	\$605,712	\$0	\$5,779,120
HARVARD PUBLIC SCHOOLS	\$3,937,495	\$3,937,495	\$0	\$0	\$0	\$3,937,495
FILLMORE						
EXETER-MILLIGAN	\$4,545,096	\$4,140,954	\$0	\$404,141	\$0	\$4,545,096
FILLMORE CENTRAL	\$8,303,471	\$7,681,575	\$0	\$621,896	\$0	\$8,303,471
SHICKLEY PUBLIC SCHOOLS	\$4,465,380	\$3,958,471	\$0	\$252,453	\$254,456	\$4,210,924
HAMILTON						
GILTNER PUBLIC SCHOOLS	\$3,139,071	\$2,915,453	\$0	\$101,011	\$122,607	\$3,016,464
HAMPTON PUBLIC SCHOOL	\$3,346,324	\$2,648,549	\$565,167	\$0	\$132,609	\$2,648,549
AURORA PUBLIC SCHOOLS	\$15,603,936	\$14,895,953	\$404,562	\$303,421	\$0	\$15,199,374
POLK						
CROSS COUNTY	\$6,525,409	\$5,515,716	\$933,906	\$75,788	\$0	\$5,591,504
OSCEOLA PUBLIC SCHOOLS	\$4,802,341	\$4,124,821	\$536,304	\$141,216	\$0	\$4,266,037
SHELBY - RISING CITY	\$6,259,260	\$5,311,126	\$908,563	\$39,572	\$0	\$5,350,697
HIGH PLAINS	\$5,923,037	\$4,761,111	\$0	\$1,161,926	\$0	\$5,923,037
SEWARD						
MILFORD PUBLIC SCHOOLS	\$7,523,918	\$7,055,982	\$0	\$467,935	\$0	\$7,523,918
SEWARD PUBLIC SCHOOLS	\$16,177,104	\$14,449,656	\$1,413,367	\$178,215	\$135,867	\$14,627,870
CENTENNIAL PUBLIC SCHOOLS	\$9,645,571	\$8,223,826	\$813,095	\$608,650	\$0	\$8,832,476
THAYER						
DESHLER PUBLIC SCHOOLS	\$4,170,678	\$4,033,384	\$0	\$137,294	\$0	\$4,170,678
THAYER CENTRAL	\$6,460,381	\$5,804,561	\$403,646	\$252,173	\$0	\$6,056,735
BRUNING-DAVENPORT UNIFIED	\$4,560,647	\$4,475,191	\$0	\$85,457	\$0	\$4,560,647
YORK						
YORK PUBLIC SCHOOLS	\$16,073,198	\$13,686,665	\$1,565,161	\$544,297	\$277,074	\$14,230,962
MC COOL JUNCTION	\$3,324,431	\$3,183,205	\$40,092	\$101,133	\$0	\$3,284,339
HEARTLAND	\$6,367,241	\$4,693,242	\$545,455	\$1,128,544	\$0	\$5,821,786
SCHOOL DISTRICT	Total	General	Bond	Building	Qualified	LB243 Combined Request
	Levies: Per \$100 of Valuation					

DISCLAIMERS

- 1) The numbers listed in this document represent models of possible levies and tax request amounts based upon statistical figures and certified amounts provided by the Nebraska Department of Education.
- 2) The 23-24 numbers for Heartland Community Schools (highlighted in yellow) represent the intended allocation of the tax request authority that is being submitted to the voters for approval.
- 3) The numbers in these models are for illustrative purposes only. It is the intent of these models to provide the stakeholders of the Heartland Community Schools district an opportunity have a general indication and comparison of how tax request amounts related to Heartland's local tax request authority election are likely to generally compare to the potential tax request and levy amounts in neighboring districts under a handful of very simple and hypothetical assumptions.
- 4) The tax requests and resulting levies listed in these models for schools other than Heartland Community Schools are very likely to differ from the amounts that are actually considered and ultimately adopted by the locally elected boards of education of these districts as a result of their financial planning and budgetary processes.
- 5) The Heartland Community Schools district and its Board of Education affirm that both the governing board and the personnel of each school district are the most uniquely qualified persons to make determinations and evaluations regarding their local budgetary decisions and their local tax requirements. It is further stipulated that the numbers listed in these models are in no way intended to represent the most efficient or responsible allocation of fiscal resources in any school district that may be included in these models.

ASSUMPTIONS & STANDARDIZATIONS MADE:

- A) There will be some error due to rounding in the actual tax requests included in these models for the 22-23 budget year compared to the actual amounts adopted and filed by individual districts.
- B) Total, aggregate, taxable valuation growth for each district was calculated at 3.772% for the upcoming year.
- C) Capital funding requests for 23-24 estimates (Building, Bond , QCPU) were kept equal to amounts set for 22-23 -- ultimately these amounts could be lower for 23-24 than what they were for 22-23.
- D) Bond fund levies and total, consolidated levies for all districts (including Heartland Community Schools) were calculated utilizing a common valutaion and uniform levy rate for the purposes of attempting to generate common comparisons among all of the districts in the models. LB2, for instance, impacts the actual levy calculation for Heartland Community Schools; and other districts may have bond levy valuation that is not uniform (e.g. due to consolidation, etc.)
- E) The tables identified as "A" are intended to give a general comparison of districts whose LB243 tax requests approximate their certified amounts -- it is possible for actual amounts to be either higher or even lower than the amounts listed in this table. The amounts for Heartland Community Schools (highlighted yellow) represent the actual intended allocations of the tax request authority that is being
- F) The tables identified as "B" are intended to give a general comparison of districts whose LB243 tax requests approximate the maximum request amounts that local Boards can authorize without approval of the qualified voters in their districts. -- it is possible for actual amounts to be lower than the amounts listed in this table. The amounts for Heartland Community Schools (highlighted yellow) represent the actual intended allocations of the tax request authority that is being submitted to the voters for approval.
- G) A general assumption being made is that the tables listed in "A" and then in "B" represent bookends of sorts, with districts having tax requests ranging from "A" (low end) to "B" (high end). The amounts for Heartland Community Schools (highlighted yellow) can be compared to this range.

Election Basics

This election will be an election by mail. Each registered voter residing within the District will receive a ballot by mail at his/her address as it appears on the voter registration register; and therefore no polling places will be open for voting. **Ballots will be mailed to voters** by the Election Commissioners between July 24, 2023 - August 4, 2023.

Registered voters wishing to vote in the Special Election **who will be absent** from their residence between July 24, 2023 and August 15, 2023 may contact their specific County Election Commissioner's Office.

Voter Registration Deadlines

1. July 28, 2023 is the last day for mail-in registrations.
2. August 4, 2023 at 6 p.m. is the last day for in-person voter registration in the office of the Election Commissioner in your respective county.
3. Any voter who changes information on a current registration or registers to vote after the ballots have been mailed but before the in-person registration deadline August 4, 2023 at 6 p.m., will be given a ballot at the time of registration or change.

Registration deadlines are the same in Fillmore, Hamilton, and York counties.

Ballot Return

NOTE: All ballots must be in the possession of the County Election Commissioner no later than 5 p.m. on Election Day, August 15, 2023.

Voted ballots that are sealed in the "Return Identification Envelope" may be returned by one of the following means:

YORK COUNTY RESIDENTS

1. **U.S. Mail:** Mail the ballot to Election Commissioner of York County, 510 N. Lincoln Avenue, Room 103, York, NE 68467; or
2. **Hand Delivery:** Deliver the ballot to the Election Commissioner of York County in the York County Elections Office, 510 N. Lincoln Avenue, Room 103, York, NE 68467 [or in the drop box].

HAMILTON COUNTY RESIDENTS

1. **U.S. Mail:** Mail the ballot to Election Commissioner of Hamilton County, 1111 13th St., Suite 1, Aurora, NE 68818; or
2. **Hand Delivery:** Deliver the ballot to the Election Commissioner of Hamilton County in the Hamilton County Elections Office, 111 13th St., Suite 1, Aurora, NE 68818.

FILLMORE COUNTY RESIDENTS

1. **U.S. Mail:** Mail the ballot to Fillmore County Elections Commissioner, 900 G St., Geneva, NE 68361; or
2. **Hand Delivery:** Deliver the ballot to the Elections Commissioner of Fillmore County in the Fillmore County Elections Office, 900 G St., Geneva, NE 68361.

Fillmore County
Elections Commissioner

Website:

<https://fillmorecountyne.gov/webpages/election/election.html>

Mailing Address and Location:

Fillmore County Elections
Commissioner,
900 G St.
Geneva, NE 68361

Phone: 402-759-4931

E-Mail: amy.nelson@fillmorecountyne.gov

Regular Office Hours:

8:00 a.m. to 4:30 p.m.,
Monday through Friday,
excluding holidays.

Hamilton County
Election Commissioner

Website:

<https://hamiltoncountyne.gov/elections/>

Mailing Address and Location:

Hamilton County Election
Commissioner,
1111 13th St., Suite 1,
Aurora, NE 68818

Phone: 402-694-3443

E-Mail: clerk@hamilton.net

Regular Office Hours:

8:00 a.m. to 5:00 p.m.,
Monday through Friday,
excluding holidays.

York County
Election Commissioner

Website:

<https://www.yorkcounty.ne.gov/court-house.html/#clerk>

Mailing Address and Location:

York County Election
Commissioner,
510 N. Lincoln Avenue, Room 103,
York, NE 68467

Phone: 402-362-7759

E-Mail: clerk@yorkcountyne.com

Regular Office Hours:

8:00 a.m. to 5:00 p.m.,
Monday through Friday,
excluding holidays.

[SAMPLE BALLOT]

BALLOT

**ELECTION TO EXCEED
PROPERTY TAX REQUEST AUTHORITY**

**YORK COUNTY SCHOOL DISTRICT 0096
(HEARTLAND COMMUNITY SCHOOLS)
IN THE STATE OF NEBRASKA**

TUESDAY, AUGUST 15, 2023

“Shall York County School District 0096 (Heartland Community Schools) in the State of Nebraska be authorized to exceed its annual property tax request authority by not more than \$1,831,026, which amount shall remain below the District’s maximum levy limit?”



FOR

said increase to annual property tax
request authority



AGAINST

said increase to annual property tax
request authority

Qualified electors voting in favor of such proposition shall blacken the oval opposite the words “FOR said increase to annual property tax request authority” following said proposition, and qualified electors voting against such proposition shall blacken the oval opposite the words “AGAINST said increase to annual property tax request authority” following said proposition.