HEARTLAND COMMUNITY SCHOOLS
EMPOWERING EXCELLENCE - Every Student, Every Day

Minutes for
Board of Education Special Meeting
Monday, August 26, 2024 7:00 PM
Conference Room
1501 Front St
Henderson, NE 68371-8929
Public notice of the meeting was published in the August 22, 2024 edition of The Henderson News.

Attendance

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

1. **Preliminary Procedures**

1.1. **Call to Order**
Meeting declared to be open at 7:06 PM.

1.2. **Recognize Notice of Meeting**

1.3. **Recognize Open Meetings Act Posting**

1.4. **Roll Call**
excuse the absence of Lacey Gloystein and Tammy Ott. Passed with a motion by Tyler Newton and a second by Ryan Goertzen.
Mr. Gary Braun: Yea, Ryan Goertzen: Yea, Jen Hiebner: Yea, Tyler Newton: Yea

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. **Discussion Items**

3.1. **Review Preliminary 24-25 Budget Recommendations**

4. **Action Items**

4.1. **Approve Year-End Transfers**

4.1.1. *General Fund Transfer To Activities Fund*
that the Board approve the transfer of $53,887.21 from the General Fund to the Activities Fund. Passed with a motion by Ryan Goertzen and a second by Jen Hiebner.
Mr. Gary Braun: Yea, Ryan Goertzen: Yea, Jen Hiebner: Yea, Tyler Newton: Yea

4.1.2. *General Fund Transfer To Depreciation Fund*
that the Board approve the transfer of $306,212 from the General Fund to the Depreciation Fund.

Passed with a motion by Ryan Goertzen and a second by Jen Hiebner.
Mr. Gary Braun: Yea, Ryan Goertzen: Yea, Jen Hiebner: Yea, Tyler Newton: Yea

4.2. **Approve Payment Of Final Bills/Claims For The Fiscal Year**

that the Board approve the payment of Claims as presented. Passed with a motion by Ryan Goertzen and a second by Jen Hiebner.
Mr. Gary Braun: Yea, Ryan Goertzen: Yea, Jen Hiebner: Yea, Tyler Newton: Yea

5. **Future Agenda Items**

5.1. **Regular September Meeting: Monday, September 9, 2024 @ 8 PM**

5.2. **Potential Special Meeting: Week of September 23rd (24-25 Budget Adoption)**

6. **Adjournment**

Adjourn at 8:13 PM Passed with a motion by Tyler Newton and a second by Jen Hiebner.
Mr. Gary Braun: Yea, Ryan Goertzen: Yea, Jen Hiebner: Yea, Tyler Newton: Yea

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Board President

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Board Secretary

GENERAL FUND PRELIMINARY BUDGET DETAIL
2024 - 2025

Budget by Program		2024-2025				2023-2024				2022-2023				2021-2022				2020-2021				2019-2020				2018-2019	
		Allocation	% of GFBOE	Annual Increase		Allocation	% of GFBOE	Annual Increase		Allocation	% of GFBOE	Annual Increase		Allocation	% of GFBOE	Annual Increase		Allocation	% of GFBOE	Annual Increase		Allocation	% of GFBOE	Annual Increase		Allocation	% of GFBOE
1100	REGULAR INSTRUCTION	$2,961,679	34.89%	$97,815	3.42%	$2,863,864	36.26%	$328,238	12.95%	$2,535,626	33.23%	$61,994	2.51%	$2,473,632	36.99%	$57,524	2.38%	$2,416,108	36.68%	$120,204	5.24%	$2,295,904	35.99%	$54,596	2.44%	$2,241,308	35.84%
1200	SPED Instr. (SA)	$1,475,826	17.39%	$106,538	7.78%	$1,369,288	17.33%	$203,585	17.46%	$1,165,703	15.28%	$89,324	8.30%	$1,076,379	16.10%	$1,036	0.10%	$1,075,343	16.33%	$57,522	5.65%	$1,017,821	15.96%	$22,549	2.27%	$995,272	15.91%
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%	$3,526	0.05%	$0	0.00%	$3,526	0.05%	$0	0.00%	$3,526	0.05%	$526	17.53%	$3,000	0.05%	-$526	-14.92%	$3,526	0.06%
2120	GUIDANCE	$105,846	1.25%	$3,737	3.66%	$102,109	1.29%	$27,614	37.07%	$74,495	0.98%	$5,825	8.48%	$68,670	1.03%	-$28,819	-29.56%	$97,489	1.48%	$6,272	6.88%	$91,217	1.43%	-$12,107	-11.72%	$103,324	1.65%
2130	HEALTH Svcs	$11,351	0.13%	$0	0.00%	$11,351	0.14%	$0	0.00%	$11,351	0.15%	$9,000	382.82%	$2,351	0.04%	$0	0.00%	$2,351	0.04%	$0	0.00%	$2,351	0.04%	$0	0.00%	$2,351	0.04%
2140	PSYCH SVCS GEN ED	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%
2213	PROF. DEVELOPMENT	$32,957	0.39%	$7,000	26.97%	$25,957	0.33%	$5,157	24.79%	$20,800	0.27%	$5,800	38.67%	$15,000	0.22%	$0	0.00%	$15,000	0.23%	$0	0.00%	$15,000	0.24%	$0	0.00%	$15,000	0.24%
2220	MEDIA	$188,729	2.22%	$9,792	5.47%	$178,937	2.27%	$16,228	9.97%	$162,709	2.13%	-$34,826	-17.63%	$197,535	2.95%	$57,083	40.64%	$140,452	2.13%	-$34,314	-19.63%	$174,766	2.74%	$3,195	1.86%	$171,571	2.74%
2230	TECH INSTR-RELATED	$38,711	0.46%	$839	2.21%	$37,872	0.48%	-$4,236	-10.06%	$42,108	0.55%	-$1,115	-2.58%	$43,223	0.65%	$1,010	2.39%	$42,213	0.64%	$7,226	20.65%	$34,987	0.55%	$763	2.23%	$34,224	0.55%
2240	ASSESSMENT	$26,450	0.31%	$4,000	17.82%	$22,450	0.28%	$450	2.05%	$22,000	0.29%	$22,000	-	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%
2310	BOARD	$77,000	0.91%	$1,500	1.99%	$75,500	0.96%	$2,900	3.99%	$72,600	0.95%	-$25,855	-26.26%	$98,455	1.47%	-$7,595	-7.16%	$106,050	1.61%	$10,689	11.21%	$95,361	1.49%	$1,990	2.13%	$93,371	1.49%
2320	SUPT. OFFICE	$396,684	4.67%	$15,436	4.05%	$381,248	4.83%	$5,457	1.45%	$375,791	4.92%	$80,585	27.30%	$295,206	4.41%	$5,355	1.85%	$289,851	4.40%	$21,581	8.04%	$268,270	4.21%	$11,658	4.54%	$256,612	4.10%
2330	LEGAL SERVICES	$15,000	0.18%	$0	0.00%	$15,000	0.19%	$0	0.00%	$15,000	0.20%	$10,000	200.00%	$5,000	0.07%	$0	0.00%	$5,000	0.08%	$0	0.00%	$5,000	0.08%	$0	0.00%	$5,000	0.08%
2410	PRINC. OFFICE	$420,518	4.95%	$26,149	6.63%	$394,369	4.99%	$14,381	3.78%	$379,988	4.98%	$23,200	6.50%	$356,788	5.34%	$15,061	4.41%	$341,727	5.19%	$7,954	2.38%	$333,773	5.23%	$13,603	4.25%	$320,170	5.12%
2490	ADMIN OTHER	$35,440	0.42%	$1,269	3.71%	$34,171	0.43%	$28,631	516.81%	$5,540	0.07%	-$2,095	-27.44%	$7,635	0.11%	-$1	-0.01%	$7,636	0.12%	$113	1.50%	$7,523	0.12%	$550	7.89%	$6,973	0.11%
2510	FISCAL Svcs	$37,700	0.44%	$0	0.00%	$37,700	0.48%	-$1,000	-2.58%	$38,700	0.51%	$14,500	59.92%	$24,200	0.36%	$0	0.00%	$24,200	0.37%	-$24,850	-50.66%	$49,050	0.77%	$0	0.00%	$49,050	0.78%
2560	PUB. INFO Svcs	$113,275	1.33%	$1,200	1.07%	$112,075	1.42%	$4,000	3.70%	$108,075	1.42%	$108,075	-	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%	$0	-	$0	0.00%
2580	ADMIN. TECH Svcs	$58,403	0.69%	$837	1.45%	$57,566	0.73%	-$2,931	-4.84%	$60,497	0.79%	$17,274	-	$43,223	0.65%	$1,010	-	$42,213	0.64%	$7,226	-	$34,987	0.55%	$763	-	$34,224	0.55%
2610	PLANT	$757,375	8.92%	$47,589	6.70%	$709,786	8.99%	$49,118	7.43%	$660,668	8.66%	$175,948	36.30%	$484,720	7.25%	$30,661	6.75%	$454,059	6.89%	$14,310	3.25%	$439,749	6.89%	$7,407	1.71%	$432,342	6.91%
2710	REG. Transportation	$345,565	4.07%	$16,430	4.99%	$329,135	4.17%	$43,382	15.18%	$285,753	3.74%	$127,207	80.23%	$158,546	2.37%	-$1,718	-1.07%	$160,264	2.43%	$3,114	1.98%	$157,150	2.46%	$464	0.30%	$156,686	2.51%
2712	SPED Transportation	$112,691	1.33%	$7,725	7.36%	$104,966	1.33%	$27,783	36.00%	$77,183	1.01%	$14,188	22.52%	$62,995	0.94%	$1,367	2.22%	$61,628	0.94%	$1,186	1.96%	$60,442	0.95%	$309	0.51%	$60,133	0.96%
3000	Community Svcs	$20,723	0.24%	$1,224	6.28%	$19,499	0.25%	$14,210	268.67%	$5,289	0.07%	$1,763	50.00%	$3,526	0.05%	$0	0.00%	$3,526	0.05%	$0	0.00%	$3,526	0.06%	$0	0.00%	$3,526	0.06%
3000	HAL	$8,000	0.09%	$0	0.00%	$8,000	0.10%	$0	0.00%	$8,000	0.10%	-$80	-0.99%	$8,080	0.12%	$0	0.00%	$8,080	0.12%	$0	0.00%	$8,080	0.13%	$0	0.00%	$8,080	0.13%
6200	TITLE	$77,049	0.91%	$0	0.00%	$77,049	0.98%	$15,397	24.97%	$61,652	0.81%	-$50,262	-44.91%	$111,914	1.67%	$3,209	2.95%	$108,705	1.65%	$454	0.42%	$108,251	1.70%	$13,226	13.92%	$95,025	1.52%
6400	IDEA	$122,385	1.44%	$9,900	8.80%	$112,485	1.42%	$4,200	3.88%	$108,285	1.42%	$3,263	3.11%	$105,022	1.57%	$746	0.72%	$104,276	1.58%	$5,318	5.37%	$98,958	1.55%	-$2,950	-2.89%	$101,908	1.63%
6900	OTHER FEDERAL PROGRAMS & EXTRORDINARY GRANTS	$225,100	2.65%	$193,100	603.44%	$32,000	0.41%	-$289,757	-90.05%	$321,757	4.22%	$310,164	2675.44%	$11,593	0.17%	-$31,710	-73.23%	$43,303	0.66%	$4,447	11.44%	$38,856	0.61%	$9,434	32.06%	$29,422	0.47%
8000	TRANSFERS	$135,000	1.59%	$0	0.00%	$135,000	1.71%	$0	0.00%	$135,000	1.77%	$105,000	350.00%	$30,000	0.45%	-$3,526	-10.52%	$33,526	0.51%	-$1,474	-4.21%	$35,000	0.55%	$0	0.00%	$35,000	0.56%
9000	CONTINGENCY	$686,046	8.08%	$37,822	5.83%	$648,224	8.21%	-$224,761	-25.75%	$872,985	11.44%	-$127,015	-12.70%	$1,000,000	14.95%	$0	0.00%	$1,000,000	15.18%	$0	0.00%	$1,000,000	15.68%	$0	0.00%	$1,000,000	15.99%
TOTAL GFBOE		$8,489,029	100.00%	$589,902	7.47%	$7,899,127	100.00%	$268,046	3.51%	$7,631,081	100.00%	$943,862	14.11%	$6,687,219	100.00%	$100,693	1.53%	$6,586,526	100.00%	$207,504	3.25%	$6,379,022	100.00%	$124,924	2.00%	$6,254,098	100.00%
Stated Cash Reserve		$1,141,974	13.45%			$1,402,182	17.75%			$500,000	6.55%			$400,000	5.98%			$300,000	4.55%			$400,000	6.27%			$500,000	7.99%
Allowable Percentage GFBOE		13.45%				17.75%				6.55%				5.98%				4.55%				6.27%				7.99%	

August 22, 2024

LEVY CALCULATION
24 - 25

23-24 Total Taxable Valuation:	$860,540,663	24-25 Total Taxable Valuation:	$962,544,583	*11.853%*
23-24 (LB 2) Bond Valuation:	$750,232,572	24-25 (LB 2) Bond Valuation:	$739,503,304	*-1.430%*

The CURRENT (LB 2) Methodology That Took Effect 22-23

24-25 Levy Projection Using *CURRENT* LB2 Methodology		23-24 TAX REQUEST	24-25 TAX REQUEST	Increase		23-24 LEVY	24-25 LEVY	
	General Fund	$4,246,991	$4,394,444	$147,453	3.472%	0.493526	$0.456545	General Fund
	Special Building Fund	$101,010	$0	-$101,010	-100.000%	0.011738	$0.000000	Special Building Fund
	Total General Fund & Special Building Fund (LB 243 Limited)	$4,348,001	$4,394,444	$46,443	1.068%	$0.50526	$0.456545	Total General Fund & Special Building Fund (LB 243 Limited)
	Bond Fund (LB 2 valuation)	$545,455	$1,045,425	$499,970	91.661%	0.072705	$0.141369	Bond Fund (LB 2 valuation)
	Total Tax Request	$4,893,456	$5,439,869	$546,413	11.166%	$0.57797	$0.597914	Total Tax Request

The Old (Pre-LB 2) Methodology That Was In Effect Prior To 22-23

249-25 Levy Projection Using Pre-LB2 Methodology		23-24 TAX REQUEST	24-25 TAX REQUEST	Increase		23-24 LEVY	24-25 LEVY	
	General Fund	$4,246,991	$4,394,444	$147,453	3.472%	0.493526	$0.456545	General Fund
	Special Building Fund	$101,010	$0	-$101,010	-100.000%	0.011738	$0.000000	Special Building Fund
	Total General Fund & Special Building Fund (LB 243 Limited)	$4,348,001	$4,394,444	$46,443	1.068%	$0.50526	$0.456545	Total General Fund & Special Building Fund (LB 243 Limited)
	Bond Fund (pre-LB 2 valuation)	$545,455	$1,045,425	$499,970	91.661%	0.063386	$0.108611	Bond Fund (pre-LB 2 valuation)
	Total Tax Request	$4,893,456	$5,439,869	$546,413	11.166%	$0.56865	$0.565156	Total Tax Request

HEARTLAND COMMUNITY SCHOOLS
FY24-25 VALUATION

Total Valuation (General Fund & Special Building Fund)				
	FY23-24	FY24-25	Increase / Decrease	
Fillmore County	$1,068,500	$1,190,910	$122,410	11.456%
Hamilton County	$172,077,870	$214,503,360	$42,425,490	24.655%
York County	$687,394,293	$746,850,313	$59,456,020	8.649%
Total	$860,540,663	$962,544,583	$102,003,920	11.853%

2-year CAGR	3-year CAGR	5-year CAGR	10-year CAGR	15-year CAGR
8.867%	7.200%	3.958%	2.672%	7.374%

LB 2 BOND Valuation				
	FY23-24	FY24-25	Increase / Decrease	
Fillmore County	$745,473	$827,747	$82,274	11.036%
Hamilton County	$126,622,712	$156,925,299	$30,302,587	23.931%
York County	$622,864,387	$581,750,258	-$41,114,129	-6.601%
Total	$750,232,572	$739,503,304	-$10,729,268	-1.430%

Multi-Year Tax Request Comparison

FY	Tax Request	Amt.	Annual Increase		2-Yr CAGR	3-Yr CAGR
24-25	General Fund	$4,394,444	$147,453	3.472%	2.301%	1.867%
	Special Building Fund	$0	-$101,010	-100.000%	-100.000%	-100.000%
	Total LB243 Funds	$4,394,444	$46,443	1.068%	1.535%	1.353%
	Bond Fund	$1,048,485	$503,030	92.222%	38.644%	-
	Total Consolidated Tax Request	$5,442,929	$549,473	11.229%	6.398%	8.846%
23-24	General Fund	$4,246,991	$48,027	1.144%	1.074%	2.377%
	Special Building Fund	$101,010	$37,374	58.731%	25.988%	16.651%
	Total LB243 Funds	$4,348,001	$85,401	2.003%	1.495%	2.635%
	Bond Fund	$545,455	$0	-	-	-
	Total Consolidated Tax Request	$4,893,456	$672,609	15.935%	10.308%	7.556%
22-23	General Fund	$4,198,964	$41,753	1.004%	2.999%	2.764%
	Special Building Fund	$63,636	$0	0.000%	0.000%	0.000%
	Total LB243 Funds	$4,262,600	$41,753	0.989%	2.953%	2.720%
	Bond Fund	$545,455	$545,455	-	-	-
	Total Consolidated Tax Request	$4,808,055	$587,208	13.912%	9.341%	6.927%
21-22	General Fund	$4,157,211	$199,233	5.034%	3.655%	3.086%
	Special Building Fund	$63,636	$0	0.000%	0.000%	0.000%
	Total LB243 Funds	$4,220,847	$199,233	4.954%	3.597%	3.037%
	Bond Fund	$0	$0	#DIV/0!	-	-
	Total Consolidated Tax Request	$4,220,847	$199,233	4.954%	3.597%	3.037%
20-21	General Fund	$3,957,978	$88,772	2.294%	2.126%	1.011%
	Special Building Fund	$63,636	$0	0.000%	0.000%	0.000%
	Total LB243 Funds	$4,021,614	$88,772	2.257%	2.091%	0.995%
	Bond Fund	$0	$0	#DIV/0!	-	-
	Total Consolidated Tax Request	$4,021,614	$88,772	2.257%	2.091%	0.995%
19-20	General Fund	$3,869,206	$74,287	1.958%	0.375%	-
	Special Building Fund	$63,636	$0	0.000%	0.000%	-
	Total LB243 Funds	$3,932,842	$74,287	1.925%	0.369%	-
	Bond Fund	$0	$0	#DIV/0!	-	-
	Total Consolidated Tax Request	$3,932,842	$74,287	1.925%	0.369%	-
18-19	General Fund	$3,794,919	-$45,417	-1.183%	-	-
	Special Building Fund	$63,636	$0	0.000%	-	-
	Total LB243 Funds	$3,858,555	-$45,417	-1.163%	-	-
	Bond Fund	$0	$0	#DIV/0!	-	-
	Total Consolidated Tax Request	$3,858,555	-$45,417	-1.163%	-	-

24-25 Year-End Transfers
Activity Fund
August 26, 2023

	ACCOUNT	Transfer
101	Football	$9,131.51
102	Volleyball	$3,505.33
103	Boys Basketball	$4,258.86
104	Girls Basketball	$5,137.97
105	Track	$4,983.95
107	General Athletics	$5,597.81
110	JH Football	$2,427.29
111	JH Volleyball	$1,503.15
112	JH Boys Basketball	$2,568.85
113	JH Girls Basketball	$2,349.55
114	JH Track	$0.00
117	Girls Golf	$4,099.90
118	Boys Golf	$5,497.01
206	Music Trip	$1,018.33
302	Musical	$0.00
305	One Act	$0.00
451	Robotics	$1,155.79
504	Class 2024	$16.40
941	Early Intervention	$635.51
	Total	$53,887.21

24-25 Year-End Transfers
Depreciation Fund
August 26, 2023

Account	Transfer
1100-610-000	$6,112.00
1100-640-000	$50,500.00
1100-650-000	$30,600.00
1100-733-000	$10,000.00
2610-431-000	$50,000.00
2610-733-000	$20,000.00
2610-739-000	$20,000.00
2700-732-000	$119,000.00
Total	**$306,212.00**

Check #	Vendor Name	Vendor Description	Amount	
Checking	1			
Checking	**1 Fund: 01 GENERAL FUND**			
31511	A-MAY-ZING CONSTRUCTION & PLUMBING LLC	SERVICES	1,240.00	
31512	AMAZON CAPITAL SERVICES	SUPPLIES	1,058.50	
31513	CENGAGE LEARNING	SUPPLIES	124.58	
31514	CHEMSEARCH	SUPPLIES	289.95	
31515	DIETZE MUSIC HOUSE	SUPPLIES	48.16	
31516	EAKES OFFICE SOLUTIONS	SUPPLIES	1,584.08	
31517	EGAN SUPPLY	SUPPLIES	4,624.00	
31518	ESU 4	SERVICES	18,323.75	
31519	ESU COORDINATING COUNCIL	SERVICES	330.00	
31520	GRAINGER	SUPPLIES	766.02	
31521	HD SUPPLY	SUPPLIES	179.58	
31522	HEARTLAND ACTIVITY FUND	FUND TRANSFER	53,887.21	
31523	HEARTLAND DEPRECIATION FUND	FUND TRANSFER	306,212.00	
31524	HENDERSON MEAT PROCESSOR	SUPPLIES	152.61	
31525	J.W. PEPPER & SON	SUPPLIES	51.99	
31526	MENARDS	SUPPLIES	273.32	
31527	NEBRASKA CENTRAL EQUIPMENT	SERVICES	1,771.76	
31528	OTT, TAMMY	REIMBURSEMENT	485.59	
31529	QUADIENT LEASING	POSTAGE MACHINE	416.98	
31530	QUILL	SUPPLIES	236.46	
31531	SALTINE	SERVICES	902.55	
31532	SCHOLASTIC MAGAZINES	RENEWAL/SUBSCRIPTION	32.97	
31533	SCHOOL SPECIALTY	SUPPLIES	54.76	
31534	VOSS LIGHTING	SUPPLIES	800.00	
			Fund Total:	**393,846.82**
			Checking Account Total:	**393,846.82**
Checking	2			
Checking	**2 Fund: 02 DEPRECIATION RESERVE FUND**			
1125	A-MAY-ZING CONSTRUCTION & PLUMBING LLC	SERVICES	3,430.00	
			Fund Total:	**3,430.00**
			Checking Account Total:	**3,430.00**
Checking	8			
Checking	**8 Fund: 08 SPECIAL BUILDING FUND**			
1077	CORNERSTONE BANK	SERVICES	750.00	
			Fund Total:	**750.00**
			Checking Account Total:	**750.00**