

**HEARTLAND COMMUNITY SCHOOLS**  
**EMPOWERING EXCELLENCE - Every Student, Every Day**

**Minutes for**  
**Board of Education Budget Hearing**

Tuesday, September 24, 2024 9:00 AM  
Conference Room  
1501 Front St  
Henderson, NE 68371-8929

Advance public notice of the hearing was published in the September 19, 2024 edition of The Henderson News.

**Attendance**

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

1. **Opening Of Hearing**

1.1. **Declaration To Open Hearing**

Hearing was declared open by president, Gary Braun at 9:05 AM.

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.

No public input was provided.

3. **Declaration To Close Hearing**

Hearing was declared closed by president, Gary Braun at 9:06 AM.

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*Board President*

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*Board Secretary*

# 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	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 7,490,464.00</b>	<b>\$ 13,231,678.00</b>	<b>\$ 26,118,345.00</b>	<b>\$ 1,174,002.00</b>	<b>\$ 21,906,876.00</b>	<b>\$ 5,439,869.00</b>

	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	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>19,227,716.00</b>	<b>21,906,876.00</b>	<b>5,385,471.00</b>	<b>27,292,347.00</b>	<b>1,588,517.00</b>	<b>6,900,512.00</b>	<b>26,118,345.00</b>	<b>1,174,002.00</b>	<b>27,292,347.00</b>

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	-	-
<b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)</b>	<b>4,394,444.00</b>	<b>1,045,425.00</b>	<b>-</b>	<b>-</b>

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