

HEARTLAND COMMUNITY SCHOOLS
EMPOWERING EXCELLENCE - Every Student, Every Day

Minutes for
Board of Education Budget Hearing

Thursday, September 18, 2025 8:00 AM
Conference Room
1501 Front St
Henderson, NE 68371-8929

Advance public notice was published in The Henderson News on September 11, 2025.

Attendance

Lacey Gloystein: Present
Ryan Goertzen: Present
Jen Hiebner: Present
Jeb Mierau: Present
Tyler Newton: Present
Tammy Ott: Present

1. **Open Hearing**

Hearing was opened by president Tyler Newton at 8:00 AM.

1.1. **Declare Hearing To Be Open**

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 2025-2026 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 given.

3. **Declare Hearing To Be Closed**

Hearing was declared closed at 8:02 AM by president Tyler Newton.

Board President

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 18th day of September, 2025 at 8:00 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 |
|---------------------------------------|----------------------------------|--|------------------------------------|------------------------|---|--|
| | 2023-2024 (1) | 2024-2025 (2) | 2025-2026 (3) | | | |
| General | \$ 6,296,333.00 | \$ 6,740,742.00 | \$ 8,759,910.00 | \$ 1,530,783.00 | \$ 5,347,658.00 | \$ 4,992,965.00 |
| Depreciation | \$ 75,784.00 | \$ 159,958.00 | \$ 1,144,411.00 | | \$ 1,144,411.00 | |
| Employee Benefit | \$ - | \$ - | \$ 3,116.00 | \$ - | \$ 3,116.00 | |
| Contingency | \$ - | \$ - | \$ - | | \$ - | |
| Activities | \$ 200,162.00 | \$ 220,416.00 | \$ 504,748.00 | \$ - | \$ 504,748.00 | |
| School Nutrition | \$ 273,541.00 | \$ 243,338.00 | \$ 454,929.00 | \$ - | \$ 454,929.00 | |
| Bond | \$ 529,662.00 | \$ 781,606.00 | \$ 1,761,853.00 | \$ - | \$ 726,882.00 | \$ 1,045,425.00 |
| Special Building | \$ 5,880,820.00 | \$ 11,079,202.00 | \$ 3,605,442.00 | | \$ 3,570,530.00 | \$ 35,265.00 |
| Qualified Capital Purpose Undertaking | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cooperative | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Student Fee | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTALS | \$ 13,256,302.00 | \$ 19,225,262.00 | \$ 16,234,409.00 | \$ 1,530,783.00 | \$ 11,752,274.00 | \$ 6,073,655.00 |

| | | | |
|---------------------------|-----------------|-------------------|-----------------|
| | Bond Purposes | Non-Bond Purposes | Total |
| Breakdown of Property Tax | \$ 1,045,425.00 | \$ 5,028,230.00 | \$ 6,073,655.00 |

**GENERAL FUND PRELIMINARY BUDGET DETAIL
2025-2026**

| Budget by Program | | 2025-2026 | | | |
|--------------------|---|--------------------|----------------|------------------|--------------|
| | | Allocation | % of GFBOE | Annual Increase | |
| 1100 | REGULAR INSTRUCTION | \$3,069,107 | 35.04% | \$107,428 | 3.63% |
| 1200 | SPED Instr. (SA) | \$1,586,018 | 18.11% | \$110,192 | 7.47% |
| 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% |
| 2120 | GUIDANCE | \$110,258 | 1.26% | \$4,412 | 4.17% |
| 2130 | HEALTH Svcs | \$11,351 | 0.13% | \$0 | 0.00% |
| 2140 | PSYCH SVCS GEN ED | \$0 | 0.00% | \$0 | - |
| 2213 | PROF. DEVELOPMENT | \$32,957 | 0.38% | \$0 | 0.00% |
| 2220 | MEDIA | \$192,988 | 2.20% | \$4,259 | 2.26% |
| 2230 | TECH INSTR-RELATED | \$39,567 | 0.45% | \$856 | 2.21% |
| 2240 | ASSESSMENT | \$26,450 | 0.30% | \$0 | 0.00% |
| 2310 | BOARD | \$77,000 | 0.88% | \$0 | 0.00% |
| 2320 | SUPT. OFFICE | \$410,244 | 4.68% | \$13,560 | 3.42% |
| 2330 | LEGAL SERVICES | \$15,000 | 0.17% | \$0 | 0.00% |
| 2410 | PRINC. OFFICE | \$434,757 | 4.96% | \$14,239 | 3.39% |
| 2490 | ADMIN OTHER | \$36,009 | 0.41% | \$569 | 1.61% |
| 2510 | FISCAL Svcs | \$39,200 | 0.45% | \$1,500 | 3.98% |
| 2560 | PUB. INFO Svcs | \$118,200 | 1.35% | \$4,925 | 4.35% |
| 2580 | ADMIN. TECH Svcs | \$64,631 | 0.74% | \$6,228 | 10.66% |
| 2610 | PLANT | \$911,538 | 10.41% | \$154,163 | 20.35% |
| 2710 | REG. Transportation | \$371,282 | 4.24% | \$25,717 | 7.44% |
| 2712 | SPED Transportation | \$123,312 | 1.41% | \$10,621 | 9.42% |
| 3000 | Community Svcs | \$20,723 | 0.24% | \$0 | 0.00% |
| 3000 | HAL | \$8,000 | 0.09% | \$0 | 0.00% |
| 6200 | TITLE | \$79,726 | 0.91% | -\$303 | -0.38% |
| 6400 | IDEA | \$125,021 | 1.43% | \$2,636 | 2.15% |
| 6900 | OTHER FEDERAL PROGRAMS & EXTRAORDINARY GRANTS | \$32,000 | 0.37% | -\$193,100 | -85.78% |
| 8000 | TRANSFERS | \$135,000 | 1.54% | \$0 | 0.00% |
| 9000 | CONTINGENCY | \$686,046 | 7.83% | \$0 | 0.00% |
| TOTAL GFBOE | | \$8,759,910 | 100.00% | \$267,901 | 3.15% |

Heartland Community Schools 93-0096

Amount of 25-26 Property Tax Request

| | |
|-----------------------|-------------|
| General Fund | \$4,992,965 |
| Special Building Fund | \$35,265 |
| Bond Fund | \$1,045,425 |

Total Tax Request \$6,073,655

The total assessed value of property differs from last year's total assessed value by **18.53%** .

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 **\$0.526558** per \$100 of assessed value.

The Heartland Community Schools proposes to adopt a property tax request that will cause its tax rate to be **\$0.561176** .

Based on the proposed property tax request and changes in other revenue, the total operating budget of Heartland Community Schools will exceed last year's by **-37.84%** .

To obtain more information regarding the increase in property tax request, citizens may contact the Heartland Community Schools at 402-734-4434 or jklein@heartlandschools.net.

Operating Budget

| | 2024-2025 Budget | 2025-2026 Budget | Increase | |
|------------------------------|------------------|------------------|---------------|---------|
| General Fund | \$8,489,029 | \$8,759,910 | \$270,881 | 3.19% |
| Depreciation Fund | \$937,326 | \$1,144,411 | \$207,085 | 22.09% |
| Employee Benefit Fund | \$3,026 | \$3,116 | \$90 | 2.97% |
| Activities Fund | \$454,900 | \$504,748 | \$49,848 | 10.96% |
| School Nutrition Fund | \$454,929 | \$454,929 | \$0 | 0.00% |
| Bond Fund | \$1,398,082 | \$1,761,853 | \$363,771 | 26.02% |
| Special Building Fund | \$14,381,053 | \$3,605,442 | -\$10,775,611 | -74.93% |
| Total | \$26,118,345 | \$16,234,409 | -\$9,883,936 | -37.84% |

Tax Request

| | 2024-2025 Tax Request | 2025-2026 Tax Request | Increase | |
|------------------------------|-----------------------|-----------------------|-----------|--------|
| General Fund | \$4,394,444 | \$4,992,965 | \$598,521 | 13.62% |
| Bond Fund | \$1,045,425 | \$1,045,425 | \$0 | 0.00% |
| Special Building Fund | \$0 | \$35,265 | \$35,265 | - |
| Total | \$5,439,869 | \$6,073,655 | \$633,786 | 11.65% |

Current 10-Year Average Growth Rate

| | |
|---|--------------|
| General Fund Budget | 3.46% |
| General Fund Expenditures | 2.66% |
| General Fund Tax Request | 1.62% |
| Total Tax Request | 2.97% |
| Heartland District Assessed Value (Fillmore Co.) | 2.31% |
| Heartland District Assessed Value (Hamilton Co.) | 1.80% |
| Heartland District Assessed Value (York Co.) | 3.73% |