

Board of Education Budget Hearing
Thursday, September 18, 2025 8:00 AM
Advance public notice was published in The Henderson News
on September 11, 2025.

Conference Room
1501 Front St
Henderson, NE 68371-8929

HEARTLAND COMMUNITY SCHOOLS
EMPOWERING EXCELLENCE - Every Student, Every Day

AGENDA

1. **Open Hearing**
 - 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.

3. **Declare Hearing To Be Closed**

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 (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	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

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 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%