

**Board of Education Special Hearing To
Set Final Tax Request**

Thursday, September 18, 2025 immediately following the 8
AM Budget Hearing.
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. **Opening Of Hearing**
 - 1.1. Declaration To Open Hearing
 - 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 setting the 2025-2026, final tax request.**

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. **Declaration To Close Hearing**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. PTR-2526

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Heartland Community Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Heartland Community Schools resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	\$	4,992,965.00
Bond Fund:	\$	1,045,425.00
Special Building Fund:	\$	35,265.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 18.52 percent.
3. 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.
4. Heartland Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.561176 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Heartland Community Schools will increase (decrease) last year's budget by -37.84 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution # PTR-2526.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

Notice of Special Hearing To Set Final Tax Request

Heartland Community Schools (93-0096) in York County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 18th day of September 2025 immediately following the 8 A.M. budget hearing at the Heartland Community Schools Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	962,544,583	1,140,853,835	19%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2024-2025 Request Divided By 2025 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,489,029.00	4,394,444.00	0.456544	0.385189	8,759,910.00	4,992,965.00	0.437652	-4%	3%
Bond 2022	699,041.00	545,455.00	0.073760	0.073760	880,927.00	545,455.00	0.062836	-15%	26%
Bond 2024	699,041.00	499,970.00	0.067609	0.067609	880,926.00	499,970.00	0.057597	-15%	26%
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	-	0
Bond Fund			0.000000	0.000000			0.000000	-	0
Special Building Fund	14,381,053.00	-	0.000000	0.000000	3,605,442.00	35,265.00	0.003091	-	-75%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	-	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	-	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	-	0
Total	24,268,164.00	5,439,869.00	0.597913	0.526558	14,127,205.00	6,073,655.00	0.561176	-6%	-42%

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%