

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 21st day of, September 2026 immediately following the 7:30 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.

	2025-2026	2026-2027	Change
Property Valuations	1,140,853,835	1,184,313,021	4%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,759,910.00	4,992,965.00	\$0.437652	\$0.421592	9,025,714.00	5,388,564.00	\$0.454995	4%	3%
Bond 2022	880,927.00	545,455.00	\$0.062836	\$0.060649	875,195.00	545,455.00	\$0.060649	-3%	-1%
Bond 2024	880,926.00	499,970.00	\$0.057597	\$0.055592	875,195.00	499,970.00	\$0.055592	-3%	-1%
Bond Fund(s) 9 - 12			\$0.000000	\$0.000000			\$0.000000	#DIV/0!	0
Bond Fund			\$0.000000	\$0.000000			\$0.000000	#DIV/0!	0
Special Building Fund	3,605,442.00	35,265.00	\$0.003091	\$0.002978	2,338,181.00	100,000.00	\$0.008444	173%	-35%
Qualified Capital Purpose Undertaking Fund K - 12			\$0.000000	\$0.000000	-	-	\$0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			\$0.000000	\$0.000000			\$0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			\$0.000000	\$0.000000			\$0.000000	#DIV/0!	0
Total	14,127,205.00	6,073,655.00	\$0.561176	\$0.540811	13,114,285.00	6,533,989.00	\$0.579680	3%	-7%

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 21st day of September, 2026 at 7:30 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)
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 6,709,257.00	\$ 6,800,154.00	\$ 9,025,714.00	\$ 1,857,636.00	\$ 5,548,672.00	\$ 5,388,564.00
Depreciation	\$ 159,957.00	\$ 352,740.00	\$ 1,043,562.00		\$ 1,043,562.00	
Employee Benefit	\$ -	\$ -	\$ 3,233.00	\$ -	\$ 3,233.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 227,795.00	\$ 153,586.00	\$ 469,404.00	\$ -	\$ 469,404.00	
School Nutrition	\$ 243,465.00	\$ 242,474.00	\$ 449,462.00	\$ -	\$ 449,462.00	
Bond	\$ 781,606.00	\$ 912,730.00	\$ 1,750,390.00	\$ -	\$ 715,419.00	\$ 1,045,425.00
Special Building	\$ 11,308,731.00	\$ 1,241,822.00	\$ 2,338,181.00		\$ 2,239,181.00	\$ 100,000.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 19,430,811.00	\$ 9,703,506.00	\$ 15,079,946.00	\$ 1,857,636.00	\$ 10,468,933.00	\$ 6,533,989.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 1,045,425.00	\$ 5,488,564.00	\$ 6,533,989.00



Heartland Community Schools 93-0096 2026-2027 Budget & Tax Request Information

Amount of 26-27 Property Tax Request

General Fund	\$5,388,564
Special Building Fund	\$100,000
Bond Fund	\$1,045,425
Total Tax Request	\$6,533,989

The total assessed value of property differs from last year's total assessed value by **3.81%**.

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 **\$0.540811** per \$100 of assessed value.

The Heartland Community Schools proposes to adopt a property tax request that will cause its tax rate to be **\$0.57968**.

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 **-7.11%**.

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

	2025-2026 Budget	2026-2027 Budget	Increase	
General Fund	\$8,759,910	\$9,025,714	\$265,804	3.03%
Depreciation Fund	\$1,144,411	\$1,043,562	-\$100,849	-8.81%
Employee Benefit Fund	\$3,116	\$3,233	\$117	3.75%
Activities Fund	\$504,748	\$469,404	-\$35,344	-7.00%
School Nutrition Fund	\$454,929	\$449,462	-\$5,467	-1.20%
Bond Fund	\$1,761,853	\$1,750,390	-\$11,463	-0.65%
Special Building Fund	\$3,605,442	\$2,338,181	-\$1,267,261	-35.15%
Total	\$16,234,409	\$15,079,946	-\$1,154,463	-7.11%

Tax Request

	2025-2026 Tax Request	2026-2027 Tax Request	Increase	
General Fund	\$4,992,965	\$5,388,564	\$395,599	7.92%
Special Building Fund	\$35,265	\$100,000	\$64,735	183.57%
Bond Fund	\$1,045,425	\$1,045,425	\$0	0.00%
Total	\$6,073,655	\$6,533,989	\$460,334	7.58%

Current 10-Year Average Growth Rate

Assessed Valuation Growth	3.268%
General Fund Budget	4.271%
General Fund Expenditures	3.356%
General Fund Tax Request	3.404%
Lid-Specific Funds(General Fund + Special Building Fund)	3.425%

Tax Levy

	2025-2026 Tax Levy	2026-2027 Tax Levy	Increase	
General Fund	\$0.437652	\$0.454995	\$0.017343	3.96%
Special Building Fund	\$0.003091	\$0.008444	\$0.005353	173.18%
Bond Fund	\$0.120433	\$0.116241	-\$0.004192	-3.48%
Total	\$0.561176	\$0.579680	\$0.018504	3.30%

GENERAL FUND BUDGET DETAIL

2026-2027

Budget by Program		2026-2027			
		Allocation	% of GFBOE	Annual Increase	
1100	REGULAR INSTRUCTION	\$3,166,727	35.09%	\$97,621	3.18%
1200	SPED Instr. (SA)	\$1,672,776	18.53%	\$86,758	5.47%
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	\$115,601	1.28%	\$5,343	4.85%
2130	HEALTH Svcs	\$99,026	1.10%	\$87,675	772.40%
2140	PSYCH SVCS GEN ED	\$0	0.00%	\$0	-
2213	PROF. DEVELOPMENT	\$32,957	0.37%	\$0	0.00%
2220	MEDIA	\$198,039	2.19%	\$5,051	2.62%
2230	TECH INSTR-RELATED	\$40,627	0.45%	\$1,060	2.68%
2240	ASSESSMENT	\$26,450	0.29%	\$0	-
2310	BOARD	\$77,000	0.85%	\$0	0.00%
2320	SUPT. OFFICE	\$421,571	4.67%	\$11,327	2.76%
2330	LEGAL SERVICES	\$15,000	0.17%	\$0	0.00%
2410	PRINC. OFFICE	\$448,131	4.97%	\$13,374	3.08%
2490	ADMIN OTHER	\$36,767	0.41%	\$758	2.11%
2510	FISCAL Svcs	\$39,200	0.43%	\$0	0.00%
2560	PUB. INFO Svcs	\$118,200	1.31%	\$0	-
2580	ADMIN. TECH Svcs	\$65,066	0.72%	\$435	-
2610	BUILDING OP. & MAINT.	\$940,319	10.42%	\$28,781	3.16%
2710	REG. Transportation	\$382,329	4.24%	\$11,047	2.98%
2712	SPED Transportation	\$128,888	1.43%	\$5,576	4.52%
3000	Community Svcs	\$20,723	0.23%	\$0	0.00%
3000	HAL	\$8,000	0.09%	\$0	0.00%
6200	TITLE	\$59,391	0.66%	-\$20,335	-25.51%
6400	IDEA	\$128,554	1.42%	\$3,533	2.83%
6900	OTHER FEDERAL PROGRAMS & EXTRORDINARY GRANTS	\$32,000	0.35%	\$0	0.00%
8000	TRANSFERS	\$135,000	1.50%	\$0	0.00%
9000	CONTINGENCY	\$613,846	6.80%	-\$72,200	-10.52%
TOTAL GFBOE		\$9,025,714	100.00%	\$265,804	3.03%

NEBRASKA STUDENT-CENTERED ASSESSMENT SYSTEM (NSCAS) Students Meeting Nebraska College & Career Readiness Grade Level Benchmarks

ENGLISH LANGUAGE ARTS

3RD GRADE			4TH GRADE		
	Heartland	NE - Statewide		Heartland	NE - Statewide
24-25	81%	57%	24-25	92%	60%
23-24	100%	59%	23-24	80%	59%
22-23	91%	62%	22-23	61%	55%
21-22	52%	50%	21-22	71%	53%
20-21	65%	50%	20-21	60%	54%
5TH GRADE			6TH GRADE		
	Heartland	NE - Statewide		Heartland	NE - Statewide
24-25	69%	56%	24-25	76%	56%
23-24	74%	57%	23-24	68%	58%
22-23	67%	57%	22-23	66%	55%
21-22	59%	47%	21-22	62%	44%
20-21	67%	46%	20-21	58%	45%

MATHEMATICS

3RD GRADE			4TH GRADE		
	Heartland	NE - Statewide		Heartland	NE - Statewide
24-25	86%	60%	24-25	92%	61%
23-24	89%	61%	23-24	92%	60%
22-23	77%	58%	22-23	78%	58%
21-22	70%	50%	21-22	76%	46%
20-21	50%	47%	20-21	52%	46%
5TH GRADE			6TH GRADE		
	Heartland	NE - Statewide		Heartland	NE - Statewide
24-25	73%	61%	24-25	90%	58%
23-24	70%	61%	23-24	82%	57%
22-23	71%	65%	22-23	69%	57%
21-22	44%	49%	21-22	57%	46%
20-21	38%	46%	20-21	62%	47%

SCIENCE

5TH GRADE		
	Heartland	NE - Statewide
24-25	100%	83%
23-24	87%	76%
22-23	81%	76%
21-22	74%	71%