

Board of Education Special Meeting-Hearing  
Monday, July 6, 2020 6:30 PM  
Bellevue Public Schools Welcome Center  
2600 Arboretum Drive  
Bellevue, NE 68005

A. Routine Business

A.1. Call to Order  
Board President

A.2. Roll Call  
Board Secretary

A.3. Open Meetings Law  
Board President

The Bellevue Board of Education abides by the Nebraska Open Meetings Law. A copy of the law is posted on the wall of our Board room.

B. Hearing  
Board President

B.1. Budget Summary  
Susan Brooks

The 2020-21 proposed budget was developed within the parameters set by the Board of Education, and in compliance with state and federal laws and limits. The proposed budget includes a General Fund total budget of \$117,414,895. The proposed maximum disbursements across all funds for 2020-21 is \$169,719,962.

B.2. Hearing on Proposed 2020-21 Budget  
Board President

Notice of the hearing and a summary of the proposed budget were published in accordance with Nebraska statutes.

The proposed budget was developed to meet the needs of 9,500 students. Staffing represents approximately 85% of the current expenditure budget.

A copy of the Notice of Budget Hearing and Budget Summary is attached.

Anyone interested in addressing the Board regarding the proposed budget is asked to come to the podium, state their name and address, followed by their input.

C. Adjourn  
Board President

Adjourn the July 6, 2020 Special Hearing of the Board of Education.

# *Bellevue Public Schools*



Budget Hearing

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2020-2021

# 2020-21 Budget Hearing

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Bellevue Public Schools (77-0001) in Sarpy 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 6th day of July, 2020 at 6:30 o'clock, P.M., at BPS Welcome Center, 2600 Arboretum Drive, Bellevue 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.

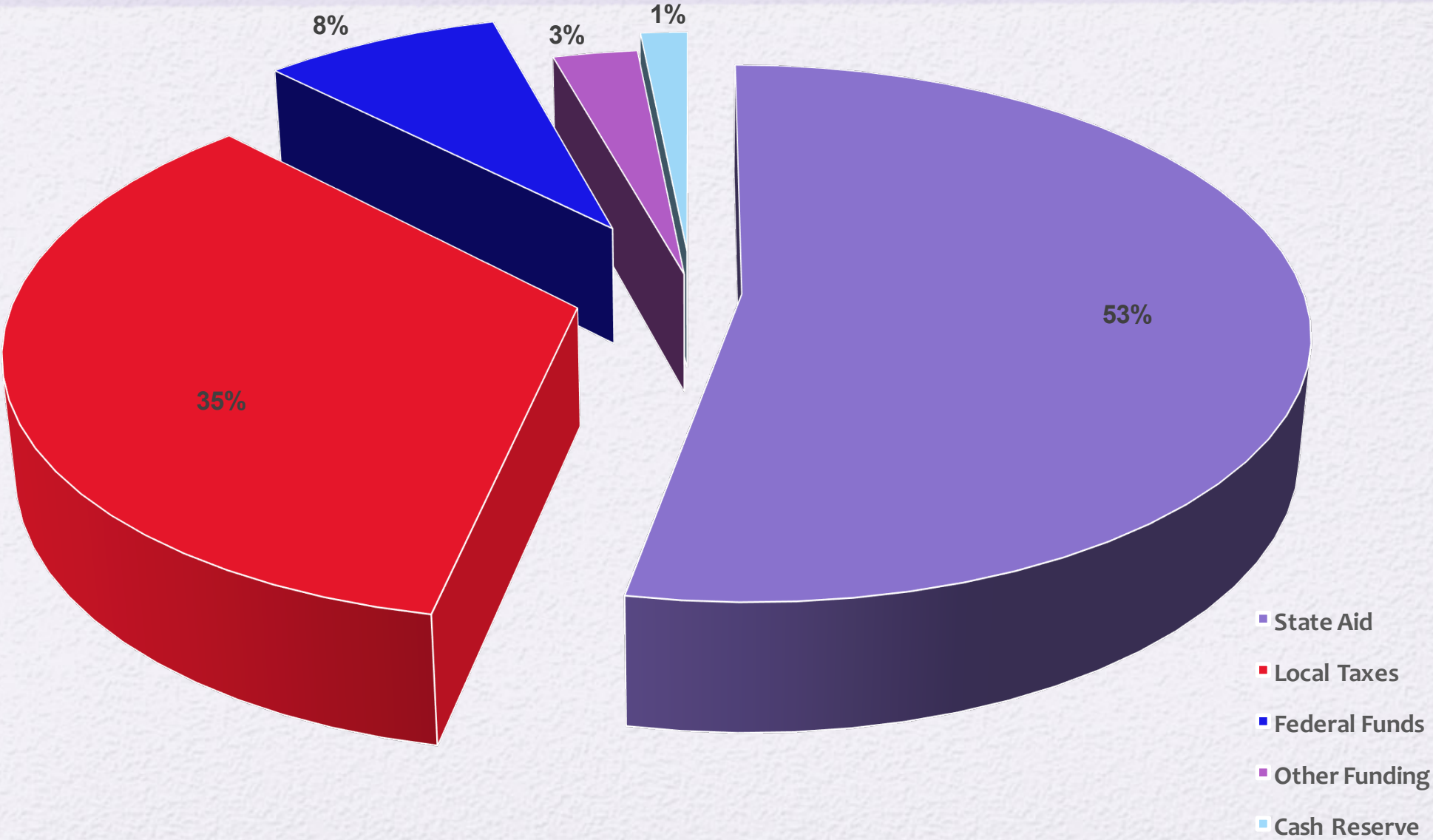
| FUNDS                                 | Actual Disbursements & Transfers | Actual/Estimated Disbursements & Transfers | Budgeted Disbursements & Transfers | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---------------------------------------|----------------------------------|--------------------------------------------|------------------------------------|----------------------------|-----------------------------------------------------|------------------------------------------------------|
|                                       | 2018-2019 (1)                    | 2019-2020 (2)                              | 2020-2021 (3)                      |                            |                                                     |                                                      |
| General                               | \$104,820,796.00                 | \$108,204,573.00                           | \$117,414,895.00                   | \$23,044,440.00            | \$104,561,308.00                                    | \$36,260,633.00                                      |
| Depreciation                          | \$-                              | \$-                                        | \$-                                |                            | \$-                                                 |                                                      |
| Employee Benefit                      | \$1,928,053.00                   | \$1,800,000.00                             | \$1,800,000.00                     | \$1,983,673.00             | \$3,783,673.00                                      |                                                      |
| Contingency                           | \$-                              | \$-                                        | \$-                                |                            | \$-                                                 |                                                      |
| Activities                            | \$3,311,137.00                   | \$2,750,000.00                             | \$3,500,000.00                     | \$1,711,509.00             | \$5,211,509.00                                      |                                                      |
| School Nutrition                      | \$4,518,118.00                   | \$4,100,000.00                             | \$5,000,000.00                     | \$279,408.00               | \$5,279,408.00                                      |                                                      |
| Bond                                  | \$2,190,033.00                   | \$3,965,729.00                             | \$5,510,563.00                     | \$500,047.00               | \$500,047.00                                        | \$5,566,225.00                                       |
| Special Building                      | \$25,983,934.00                  | \$17,500,000.00                            | \$36,234,504.00                    |                            | \$36,234,504.00                                     | \$-                                                  |
| Qualified Capital Purpose Undertaking | \$-                              | \$-                                        | \$-                                | \$-                        | \$-                                                 | \$-                                                  |
| Cooperative                           | \$-                              | \$-                                        | \$-                                | \$-                        | \$-                                                 | \$-                                                  |
| Student Fee                           | \$54,427.00                      | \$45,000.00                                | \$60,000.00                        | \$2,996.00                 | \$62,996.00                                         |                                                      |
|                                       | \$-                              | \$-                                        | \$-                                | \$-                        | \$-                                                 |                                                      |
| <b>TOTALS</b>                         | <b>\$142,806,498.00</b>          | <b>\$138,365,302.00</b>                    | <b>\$169,519,962.00</b>            | <b>\$27,522,073.00</b>     | <b>\$155,633,445.00</b>                             | <b>\$41,826,858.00</b>                               |

|                           | Bond Purposes  | Non-Bond Purposes | Total           |
|---------------------------|----------------|-------------------|-----------------|
| Breakdown of Property Tax | \$5,566,225.00 | \$36,260,633.00   | \$41,826,858.00 |

# Revenue History & Forecast

| INCOME TOTALS                    | 2019-20 Approved     | 2019-20 Projected    | 2020-21 Proposed     | Percentage of Budget |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| Local Tax Receipts               | \$32,376,275         | \$33,271,275         | \$35,566,027         | 31.64%               |
| Motor Vehicle Taxes              | \$3,305,000          | \$3,305,000          | \$3,300,000          | 2.94%                |
| Interest on Investments          | \$65,000             | \$20,000             | \$20,000             | 0.02%                |
| Other Local Revenue              | \$500,000            | \$500,000            | \$500,000            | 0.44%                |
| County Fines & Licenses          | \$240,000            | \$240,000            | \$240,000            | 0.21%                |
| State Aid                        | \$52,618,448         | \$52,618,448         | \$51,649,568         | 45.95%               |
| Special Education Programs       | \$7,300,000          | \$7,303,217          | \$7,300,000          | 6.49%                |
| Special Education Transportation | \$611,000            | \$746,436            | \$700,000            | 0.62%                |
| State Apportionment              | \$995,000            | \$1,176,246          | \$1,200,000          | 1.07%                |
| Public Power Sales Tax           | \$1,140,000          | \$1,140,000          | \$1,140,000          | 1.01%                |
| Other State Receipts             | \$40,000             | \$30,000             | \$40,000             | 0.04%                |
| Federal Receipts                 | \$7,476,850          | \$7,853,951          | \$9,000,000          | 8.01%                |
| Income from Cash Balance         | \$2,000,000          | \$0                  | \$1,759,300          | 1.57%                |
| <b>Total</b>                     | <b>\$108,667,573</b> | <b>\$108,204,573</b> | <b>\$112,414,895</b> | <b>100.00%</b>       |

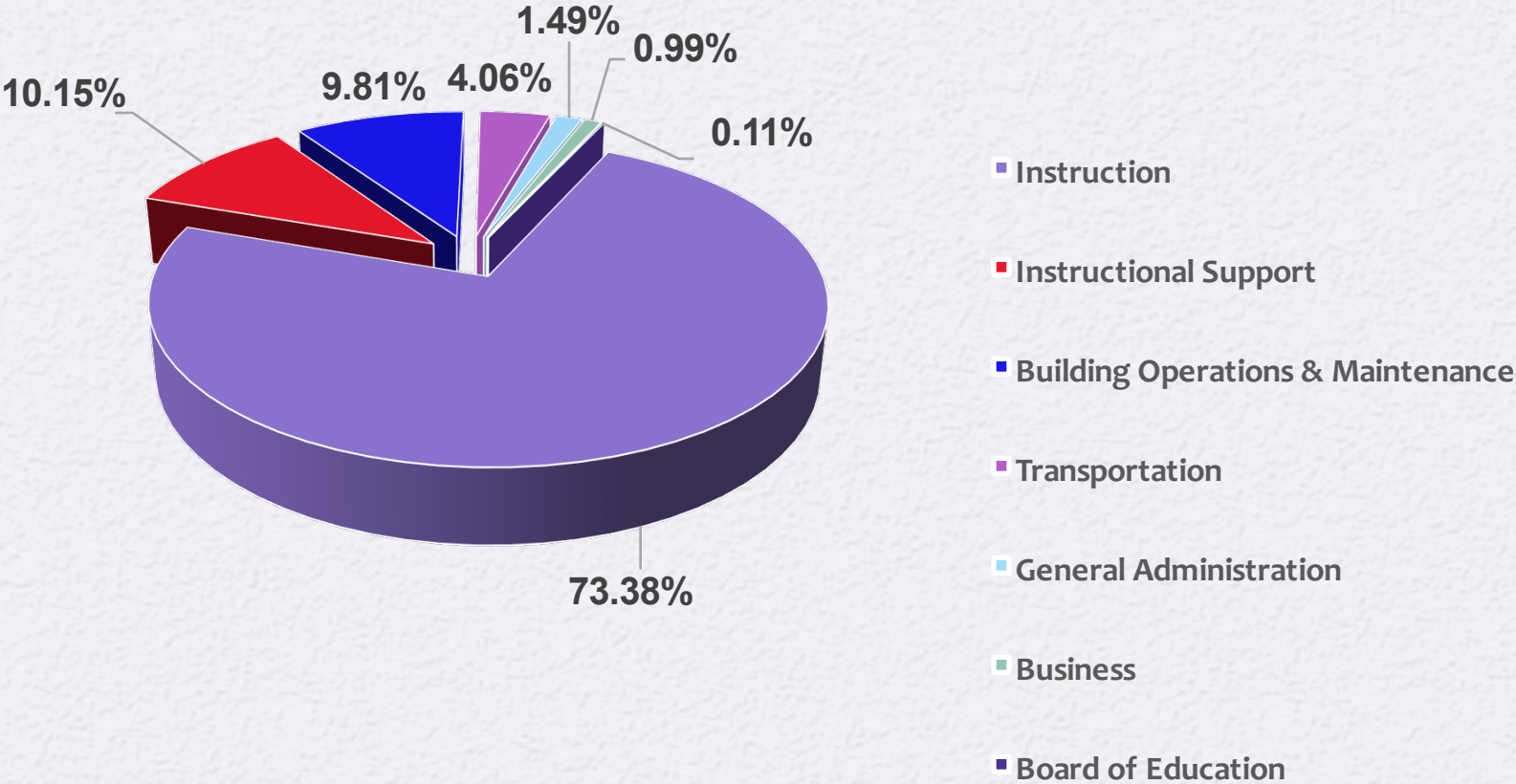
# 2020-21 Income Sources



# Expense History & Forecast

| DISBURSEMENTS                     | 2019-20 Approved     | 2019-20 Projected    | 2020-21 Proposed     | Incr or (Decr)     | % Change     |
|-----------------------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| Instruction                       | \$56,048,963         | \$57,300,000         | \$58,649,331         | \$2,600,368        | 4.64%        |
| Special Education                 | \$18,030,915         | \$17,775,000         | \$18,219,375         | \$188,460          | 1.05%        |
| Pupil Support Services            | \$5,011,802          | \$4,739,593          | \$5,300,000          | \$288,198          | 5.75%        |
| Staff Support Services            | \$6,083,797          | \$5,906,316          | \$6,113,037          | \$29,240           | 0.48%        |
| Board of Education                | \$127,500            | \$93,890             | \$127,500            | \$0                | 0.00%        |
| General Administration            | \$1,630,704          | \$1,500,000          | \$1,679,025          | \$48,321           | 2.96%        |
| Building Administration           | \$5,455,284          | \$5,454,863          | \$5,618,509          | \$163,225          | 2.99%        |
| Business                          | \$1,096,000          | \$883,107            | \$1,113,894          | \$17,894           | 1.63%        |
| Building Operations & Maintenance | \$10,712,244         | \$10,757,500         | \$11,026,438         | \$314,193          | 2.93%        |
| Transportation                    | \$4,470,364          | \$3,794,304          | \$4,567,787          | \$97,423           | 2.18%        |
| <b>Total</b>                      | <b>\$108,667,573</b> | <b>\$108,204,573</b> | <b>\$112,414,895</b> | <b>\$3,747,322</b> | <b>3.45%</b> |

# 2020-21 Expense Distribution



# State General Fund Budget

➤ 2020-21 Total General Fund Budget = \$117,414,895

This includes:

➤ General Fund Operating Budget = \$112,414,895

➤ Line of Credit to Support Cash Flow = \$5,000,000

# General Fund Historical Spending

| Year       | Approved Budget | Budget Incr(Decr) | Budget % Incr(Decr) | Audited Total Disbursements* | Spending Incr(Decr) | Spending % Incr(Decr) |
|------------|-----------------|-------------------|---------------------|------------------------------|---------------------|-----------------------|
| 2013-14    | \$104,700,000   | -                 |                     | \$100,722,222                | -                   |                       |
| 2014-15    | \$105,425,000   | 725,000           | 0.69%               | \$100,652,473                | (69,749)            | -0.1%                 |
| 2015-16    | \$106,858,515   | 1,433,515         | 1.36%               | \$99,592,060                 | (1,060,413)         | -1.1%                 |
| 2016-17    | \$109,000,336   | 2,141,821         | 2.00%               | \$102,383,478                | 2,791,418           | 2.8%                  |
| 2017-18    | \$110,622,222   | 1,621,886         | 1.49%               | \$104,641,114                | 2,257,636           | 2.2%                  |
| 2018-19    | \$111,415,189   | 792,967           | 0.72%               | \$104,820,796                | 179,682             | 0.2%                  |
| **2019-20  | \$113,667,573   | 2,252,384         | 2.02%               | \$108,200,000                | 3,379,204           | 3.2%                  |
| ***2020-21 | \$117,414,895   | 3,747,322         | 3.30%               |                              |                     |                       |

\*Includes dollars transferred to other funds that were not actually spent.

\*\*2019-20 projected

\*\*\*2020-21 proposed budget.

# General Fund Spending Facts



Six-year average budget increase is 1.81% or about \$2 million each year. Since 2013, the CPI has been over 2.3%.



Five-year average spending increase is .645% or about \$1.5 million additional each year.



New expenditures in 20-21:  
-\$3 million in Board approved salary increases, and  
-\$747,322 new and ongoing federal grants.

# 2020-21 Proposed Budget

| <b>FUNDS</b>                         | <b>Budgeted<br/>Disbursements &amp; Transfers</b> |
|--------------------------------------|---------------------------------------------------|
|                                      | <b>2020-2021</b>                                  |
|                                      | <b>(3)</b>                                        |
| <b>General</b>                       | <b>\$117,414,895</b>                              |
| <b>Depreciation</b>                  | <b>\$0.00</b>                                     |
| <b>Employee Benefit</b>              | <b>\$1,800,000</b>                                |
| <b>Contingency</b>                   | <b>\$0.00</b>                                     |
| <b>Activities</b>                    | <b>\$3,500,000</b>                                |
| <b>School Nutrition</b>              | <b>\$5,000,000</b>                                |
| <b>Bond</b>                          | <b>\$5,510,563</b>                                |
| <b>Special Building</b>              | <b>\$36,234,504</b>                               |
| <b>Qualified Capital<br/>Purpose</b> | <b>\$0.00</b>                                     |
| <b>Cooperative</b>                   | <b>\$0.00</b>                                     |
| <b>Student Fee</b>                   | <b>\$60,000</b>                                   |
|                                      |                                                   |
| <b>TOTALS</b>                        | <b>\$169,519,962</b>                              |

# 2020-21 Projected Levies

**2020 Estimated  
Valuation**      \$3,210,630,773      (7% increase)

|                                                                            |                                       |                                 |
|----------------------------------------------------------------------------|---------------------------------------|---------------------------------|
| Total Personal and<br>Real Property Tax<br>Requirement<br>for General Fund | <u>Dollars Needed</u><br>\$36,260,633 | <u>Estimated Levy</u><br>\$1.05 |
|----------------------------------------------------------------------------|---------------------------------------|---------------------------------|

|                                                                     |                                      |                                   |
|---------------------------------------------------------------------|--------------------------------------|-----------------------------------|
| Total Personal and<br>Real Property Tax<br>Requirement<br>For Bonds | <u>Dollars Needed</u><br>\$5,566,225 | <u>Estimated Levy</u><br>\$0.1612 |
|---------------------------------------------------------------------|--------------------------------------|-----------------------------------|

Total Projected Levy = \$1.2112

Total Levy Increase = 1.33 cents

# Next Steps

- August 6, 2020 - Hold Tax Hearing
- August 6, 2020 - At Board meeting, approve 20-21 proposed budget
- September 14, 2020 – At Board meeting, approve 20-21 tax request
- No later than September 20, 2020 – file approved budget with the NDE and the NE State Auditor
- November 5, 2020 - Approve the Renewal of \$5 Million Line of Credit (Renews December, 2020)

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| FUNDS                                    | Actual<br>Disbursements &<br>Transfers | Actual/Estimated<br>Disbursements &<br>Transfers | Budgeted<br>Disbursements &<br>Transfers | Necessary<br>Cash<br>Reserve<br>(4) | Total Available<br>Resources<br>Before Property<br>Taxes<br>(5) | Total Personal and<br>Real Property<br>Tax Requirement<br>(7) |
|------------------------------------------|----------------------------------------|--------------------------------------------------|------------------------------------------|-------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------|
|                                          | 2018-2019<br>(1)                       | 2019-2020<br>(2)                                 | 2020-2021<br>(3)                         |                                     |                                                                 |                                                               |
| General                                  | \$ 104,820,796.00                      | \$ 108,204,573.00                                | \$ 117,414,895.00                        | \$ 23,044,440.00                    | \$ 104,561,308.00                                               | \$ 36,260,633.00                                              |
| Depreciation                             | \$ -                                   | \$ -                                             | \$ -                                     |                                     | \$ -                                                            |                                                               |
| Employee Benefit                         | \$ 1,928,053.00                        | \$ 1,800,000.00                                  | \$ 1,800,000.00                          | \$ 1,983,673.00                     | \$ 3,783,673.00                                                 |                                                               |
| Contingency                              | \$ -                                   | \$ -                                             | \$ -                                     |                                     | \$ -                                                            |                                                               |
| Activities                               | \$ 3,311,137.00                        | \$ 2,750,000.00                                  | \$ 3,500,000.00                          | \$ 1,711,509.00                     | \$ 5,211,509.00                                                 |                                                               |
| School Nutrition                         | \$ 4,518,118.00                        | \$ 4,100,000.00                                  | \$ 5,000,000.00                          | \$ 279,408.00                       | \$ 5,279,408.00                                                 |                                                               |
| Bond                                     | \$ 2,190,033.00                        | \$ 3,965,729.00                                  | \$ 5,510,563.00                          | \$ 500,047.00                       | \$ 500,047.00                                                   | \$ 5,566,225.00                                               |
| Special Building                         | \$ 25,983,934.00                       | \$ 17,500,000.00                                 | \$ 36,234,504.00                         |                                     | \$ 36,234,504.00                                                | \$ -                                                          |
| Qualified Capital<br>Purpose Undertaking | \$ -                                   | \$ -                                             | \$ -                                     | \$ -                                | \$ -                                                            | \$ -                                                          |
| Cooperative                              | \$ -                                   | \$ -                                             | \$ -                                     | \$ -                                | \$ -                                                            |                                                               |
| Student Fee                              | \$ 54,427.00                           | \$ 45,000.00                                     | \$ 60,000.00                             | \$ 2,996.00                         | \$ 62,996.00                                                    |                                                               |
|                                          | \$ -                                   | \$ -                                             | \$ -                                     | \$ -                                | \$ -                                                            |                                                               |
| <b>TOTALS</b>                            | <b>\$ 142,806,498.00</b>               | <b>\$ 138,365,302.00</b>                         | <b>\$ 169,519,962.00</b>                 | <b>\$ 27,522,073.00</b>             | <b>\$ 155,633,445.00</b>                                        | <b>\$ 41,826,858.00</b>                                       |

|                           |                 |                   |                  |
|---------------------------|-----------------|-------------------|------------------|
|                           | Bond Purposes   | Non-Bond Purposes | Total            |
| Breakdown of Property Tax | \$ 5,566,225.00 | \$ 36,260,633.00  | \$ 41,826,858.00 |