

Board of Education Special Meeting-Hearing
Monday, July 12, 2021 6:30 PM
Bellevue Public Schools Welcome Center
2600 Arboretum Dr
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 2021-22 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 \$124,736,986. The proposed maximum disbursements across all funds for 2021-22 is \$170,754,500.

B.2. Hearing on the Proposed 2021-22 Budget
Susan Brooks

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 12, 2021 Special Hearing of the Board of Education.

Bellevue Public Schools



Budget Hearing

2021-2022

2021-22 Budget Hearing

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

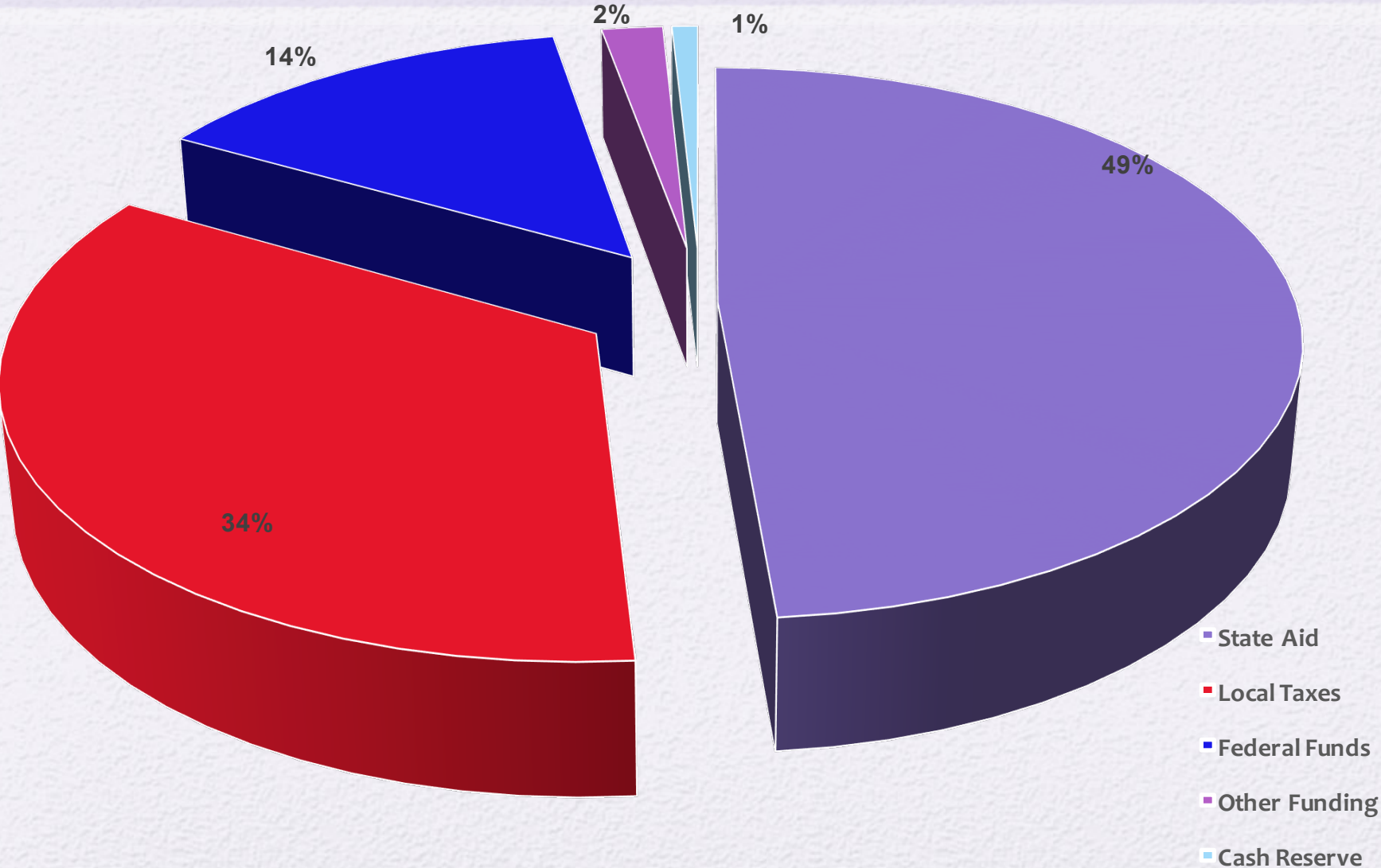
Bellevue Public Schools (77-0001) in Sarpy County, Nebraska

	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
FUNDS	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)	(4)	(5)	(7)
General	\$ 107,941,464.00	\$ 114,566,975.00	\$ 124,736,986.00	\$ 14,768,856.00	\$ 101,562,212.00	\$ 38,326,899.00
Depreciation	\$ -	\$ -	\$ -		\$ -	
Employee Benefit	\$ 2,141,520.00	\$ 2,197,728.00	\$ 2,500,000.00	\$ 2,000,000.00	\$ 4,500,000.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 1,655,443.00	\$ 1,750,000.00	\$ 2,000,000.00	\$ 1,169,940.00	\$ 3,169,940.00	
School Nutrition	\$ 4,256,585.00	\$ 4,200,000.00	\$ 4,500,000.00	\$ 12,105.00	\$ 4,512,105.00	
Bond	\$ 3,965,728.00	\$ 4,712,492.51	\$ 5,590,877.00	\$ 1,320,586.49	\$ 1,320,586.49	\$ 5,647,350.00
Special Building	\$ 17,541,859.00	\$ 5,000,000.00	\$ 31,356,637.00		\$ 31,356,637.00	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 42,423.72	\$ 44,159.00	\$ 70,000.00	\$ 6,434.87	\$ 76,434.87	
	\$ -	\$ -	\$ -	\$ -	\$ -	

Revenue History & Forecast

INCOME TOTALS	2020-21 Approved	2020-21 Projected	2021-22 Proposed	Percentage of Budget
Local Tax Receipts	\$36,476,027	\$36,476,027	\$37,943,630	31.69%
Motor Vehicle Taxes	\$3,500,000	\$3,500,000	\$3,500,000	2.92%
Interest on Investments	\$20,000	\$10,000	\$10,000	0.01%
Other Local Revenue	\$500,000	\$500,000	\$500,000	0.42%
County Fines & Licenses	\$240,000	\$404,600	\$400,000	0.33%
State Aid	\$50,539,568	\$50,539,568	\$50,540,000	42.21%
Special Education Programs	\$7,300,000	\$6,500,000	\$7,000,000	5.85%
Special Education Transportation	\$700,000	\$734,862	\$740,000	0.62%
State Apportionment	\$1,200,000	\$986,947	\$1,000,000	0.84%
Public Power Sales Tax	\$1,140,000	\$442,909	\$450,000	0.38%
Other State Receipts	\$40,000	\$30,000	\$30,000	0.03%
Federal Receipts	\$9,000,000	\$10,387,923	\$16,619,261	13.88%
Income from Cash Balance	\$1,759,300	\$0	\$1,004,095	0.84%
Total	\$112,414,895	\$110,512,836	\$119,736,986	100.00%

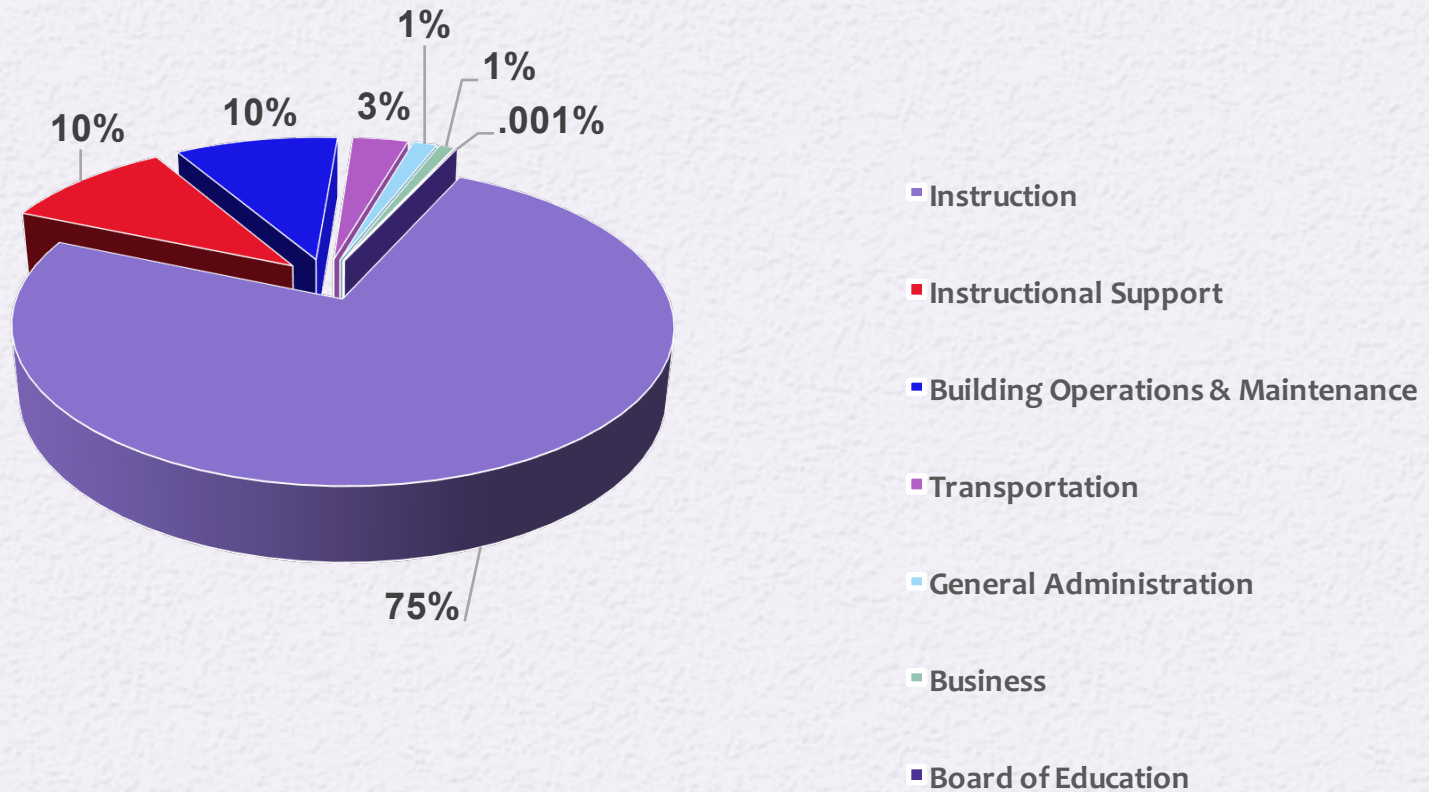
2021-22 Income Sources



Expense History & Forecast

DISBURSEMENTS	2020-21 Approved	2020-21 Projected	2021-22 Proposed	Incr or (Decr)	% Change
Instruction	\$57,613,311	\$57,608,263	\$62,829,673	\$5,216,362	9.05%
Special Education	\$19,200,312	\$19,775,000	\$20,561,970	\$1,361,658	7.09%
Pupil Support Services	\$5,569,378	\$4,739,593	\$5,700,836	\$131,458	2.36%
Staff Support Services	\$6,262,501	\$5,906,316	\$6,420,794	\$158,293	2.53%
Board of Education	\$127,500	\$93,890	\$130,000	\$2,500	1.96%
General Administration	\$1,679,025	\$1,500,000	\$1,696,607	\$17,582	1.05%
Building Administration	\$5,618,509	\$5,454,863	\$5,721,009	\$102,500	1.82%
Business	\$1,069,700	\$883,107	\$1,094,550	\$24,850	2.32%
Building Operations & Maintenance	\$11,325,839	\$10,757,500	\$11,618,577	\$292,738	2.58%
Transportation	\$3,948,820	\$3,794,304	\$3,962,970	\$14,150	0.36%
Total	\$112,414,895	\$110,512,836	\$119,736,986	\$7,322,091	6.51%

2021-22 Expense Distribution



State General Fund Budget

➤ 2021-22 Total General Fund Budget = \$124,736,986

This includes:

➤ General Fund Operating Budget = \$119,736,986

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

General Fund Historical Spending

	Approved	Budget	Budget %	Audited Total	Spending	Spending
Year	Budget	Incr(Decr)	Incr(Decr)	Disbursements*	Incr(Decr)	% Incr(Decr)
2013-14	\$104,700,000	-		\$100,722,222	-	
2014-15	\$105,425,000	725,000	0.69%	\$100,652,473	-69,749	-0.10%
2015-16	\$106,858,515	1,433,515	1.36%	\$99,592,060	-1,060,413	-1.10%
2016-17	\$109,000,336	2,141,821	2.00%	\$102,383,478	2,791,418	2.80%
2017-18	\$110,622,222	1,621,886	1.49%	\$104,641,114	2,257,636	2.20%
2018-19	\$111,415,189	792,967	0.72%	\$104,820,796	179,682	0.20%
2019-20	\$113,667,573	2,252,384	2.02%	\$107,941,464	3,120,668	3.00%
**2020-21	\$117,414,895	3,747,322	3.30%	\$111,512,836	3,571,372	3.31%
***2021-22	\$124,736,986	7,322,091	6.24%			

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

**2020-21 projected.

***2021-22 proposed budget.

General Fund Spending Facts



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Average budget increase is 2.23% or about \$2 million each year. Since 2013, the CPI has been over 2.3%.



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Average spending increase is 1.47% or about \$1.54 million additional each year.



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New expenditures in 21-22:
-Board approved salary increases, and
-Almost \$17m available in new and ongoing federal grants, including ESSERs II and American Recovery Act grants.

2021-22 Proposed Budget

FUNDS	Budgeted Disbursements & Transfers
	2021-2022
	(3)
General	\$124,736,986
Depreciation	\$0.00
Employee Benefit	\$2,500,000
Contingency	\$0.00
Activities	\$2,000,000
School Nutrition	\$4,500,000
Bond	\$5,590,877
Special Building	\$31,356,637
Qualified Capital Purpose	\$0.00
Cooperative	\$0.00
Student Fee	\$70,000
TOTALS	\$170,754,500

2021-22 Projected Levies

**2021 Estimated
Valuation** \$3,650,180,902 (5.7% increase)

Total Personal and Real Property Tax Requirement for General Fund	<u>Dollars Needed</u>	<u>Estimated Levy</u>
	\$38,326,899	\$1.05

Total Personal and Real Property Tax Requirement For Bonds	<u>Dollars Needed</u>	<u>Estimated Levy</u>
	\$5,647,350	\$0.1611

Total Projected Levy = \$1.2111

Total Levy Decrease = .0001 cents

2020-21 Metro Comparison

	Total Levy	Valuation Per Student
Gretna	\$1.41	\$538,487
Papillion La Vista	\$1.29	\$556,730
Ralston	\$1.25	\$595,763
Omaha	\$1.24	\$489,866
Millard	\$1.22	\$513,921
Bellevue	\$1.21	\$367,673
Springfield Platteview	\$1.00	\$1,630,000

Next Steps

- August 9, 2021 - Hold Tax Hearing
- August 9, 2021 - At Board meeting, approve 21-22 proposed budget
- September 13, 2021 – At Board meeting, approve 21-22 tax request
- No later than September 20, 2021 – file approved budget with the NDE and the NE State Auditor
- November 8, 2021 - Approve the Renewal of \$5 Million Line of Credit (Renews December, 2021)

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 12th day of July, 2021 at 6:30 o'clock, P.M., at BPS Welcome Center, 2600 Arboretum Dr, 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. 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>

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Student Fee	\$ 42,423.72	\$ 44,159.00	\$ 70,000.00	\$ 6,434.87	\$ 76,434.87	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 137,545,022.72	\$ 132,471,354.51	\$ 170,754,500.00	\$ 19,277,922.36	\$ 146,497,915.36	\$ 43,974,249.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 5,647,350.00	\$ 38,326,899.00	\$ 43,974,249.00