

Board of Education Special Budget Hearing
Monday, September 11, 2023 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 2023-24 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 \$129,909,814. The proposed maximum disbursements across all funds for 2023-24 is \$175,473,790.

B.2. Hearing on Proposed 2023-24 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 September 11, 2023, Special Budget Hearing of the Board of Education.

Bellevue Public Schools



Budget Hearing

2023-2024

2023-24 Budget Hearing Notice

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

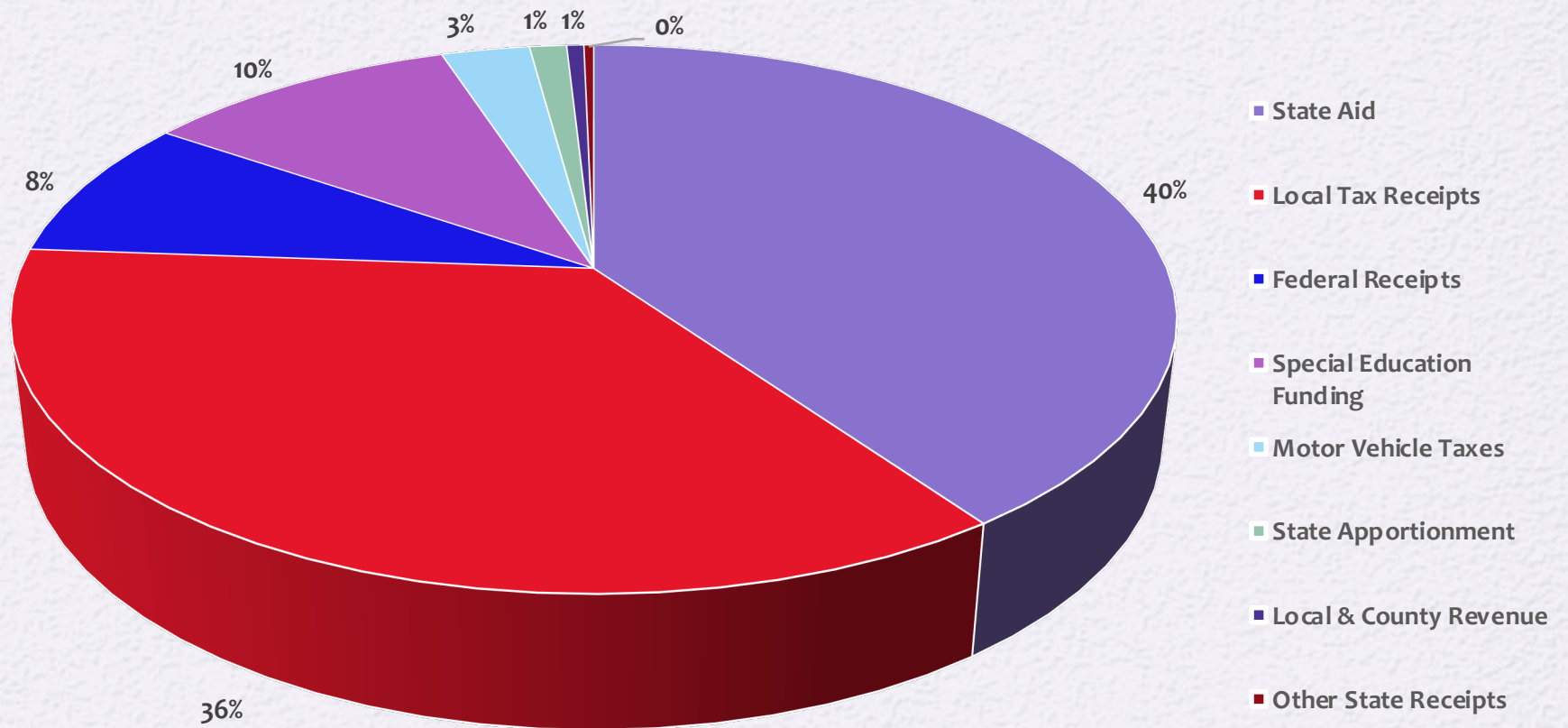
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11th day of September, 2023 at 6:30 o'clock, P.M., at BPS Welcome Center, 2600 Arboretum Dr, Bellevue, NE for the purpose of hearing support, opposition, 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)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 119,745,134.00	\$ 126,463,669.00	\$ 129,909,814.00	\$ 8,027,710.00	\$ 91,236,443.00	\$ 47,172,809.00
Depreciation	\$ -	\$ -	\$ -		\$ -	
Employee Benefit	\$ 2,225,275.00	\$ 2,712,500.00	\$ 2,800,000.00	\$ 116,119.00	\$ 2,916,119.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 2,083,190.00	\$ 2,100,000.00	\$ 3,500,000.00	\$ 2,000,000.00	\$ 5,500,000.00	
School Nutrition	\$ 5,594,892.00	\$ 5,820,000.00	\$ 6,250,000.00	\$ 749,272.00	\$ 6,999,272.00	
Bond	\$ 4,301,039.00	\$ 4,852,140.00	\$ 6,119,648.00	\$ 3,833,486.00	\$ 4,115,499.00	\$ 5,543,152.00
Special Building	\$ 3,356,802.00	\$ 2,600,000.00	\$ 26,834,328.00		\$ 26,834,328.00	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 54,552.00	\$ 45,000.00	\$ 60,000.00	\$ 26,952.00	\$ 86,952.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 137,360,884.00	\$ 144,593,309.00	\$ 175,473,790.00	\$ 14,753,539.00	\$ 137,688,613.00	\$ 52,715,961.00
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	\$ 5,543,152.00	\$ 47,172,809.00	\$ 52,715,961.00

Revenue History & Forecast

INCOME TOTALS	2022-23 Received	2023-24 Proposed	Percentage of Budget
Local Tax Receipts	\$41,201,138	\$46,701,081	35.95%
Motor Vehicle Taxes	\$3,779,011	\$3,800,000	2.93%
Interest on Investments	\$123,740	\$100,000	0.08%
Other Local Revenue	\$304,834	\$500,000	0.38%
County Fines & Licenses	\$243,868	\$240,000	0.18%
State Aid	\$49,766,501	\$52,246,395	40.22%
Special Education Programs	\$6,670,419	\$12,737,973	9.81%
Special Education Transportation	\$739,133	\$740,000	0.57%
State Apportionment	\$1,562,860	\$1,600,000	1.23%
Public Power Sales Tax	\$309,539	\$310,000	0.24%
Other State Receipts	\$49,240	\$50,000	0.04%
Federal Receipts	\$18,404,696	\$10,884,365	8.38%
Income from Cash Balance	<u>\$3,391,498</u>	<u>\$0</u>	<u>0.00%</u>
Total	\$126,546,477	\$129,909,814	100.00%

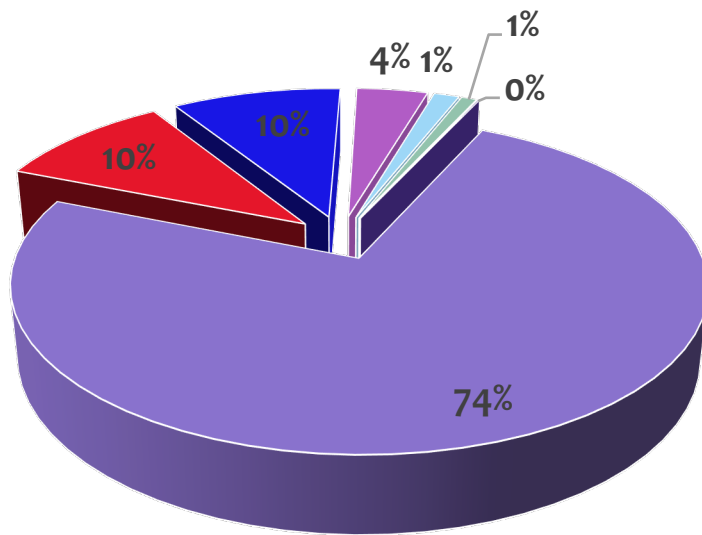
2023-24 Income Sources



Expense History & Forecast

DISBURSEMENTS	2022-23 Budget	2023-24 Proposed	Incr or (Decr)	% Change
Instruction	\$72,252,199	\$68,429,919	(\$3,822,280)	-5.29%
Special Education	\$20,627,596	\$21,395,829	\$768,233	3.72%
Pupil Support Services	\$5,923,631	\$6,161,296	\$237,665	4.01%
Staff Support Services	\$6,217,100	\$6,800,738	\$583,638	9.39%
Board of Education	\$128,770	\$128,770	\$0	0.00%
General Administration	\$1,816,206	\$1,857,927	\$41,721	2.30%
Building Administration	\$6,321,922	\$6,435,706	\$113,784	1.80%
Business	\$1,115,633	\$1,125,084	\$9,451	0.85%
Building Operations & Maintenance	\$12,131,192	\$12,363,839	\$232,647	1.92%
Transportation	<u>\$5,065,616</u>	<u>\$5,210,706</u>	<u>\$145,090</u>	2.86%
Total	\$131,599,865	\$129,909,814	(\$1,690,051)	-1.28%

2023-24 Expense Distribution



- Instruction
- Instructional Support
- Building Operations & Maintenance
- Transportation
- General Administration
- Business
- Board of Education

2023-24 Proposed Budget

FUNDS	Budgeted Disbursements & Transfers
	2023-2024
	(3)
General	\$129,909,814
Depreciation	\$0.00
Employee Benefit	\$2,800,000
Contingency	\$0.00
Activities	\$3,500,000
School Nutrition	\$6,250,000
Bond	\$6,119,648
Special Building	\$26,834,328
Qualified Capital Purpose	\$0.00
Cooperative	\$0.00
Student Fee	\$60,000
TOTALS	\$175,473,790

Next Steps

- September 21, 2023 - Present Budget at County Tax Hearing
- September 25, 2023 – Special Board meeting to approve 23-24 budget and tax request
- No later than September 30, 2023 – file approved budget with the NDE and the NE State Auditor

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