

Board of Education Special Budget Hearing
Monday, September 8, 2025 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

B.1. Budget Summary
Susan Brooks

The 2025-26 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 \$137,265,112. The proposed maximum disbursements across all funds for 2025-26 is \$164,468,002.

B.2. Hearing on Proposed 2025-26 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 86% 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. Public Comment Period

Public comment pertaining to items not otherwise on the Agenda must be submitted to the Secretary of the Board five days prior to the Board meeting. There were no items submitted for Public Comment for this meeting.

D. Adjourn
Board President

Adjourn the September 8, 2025, Special Budget Hearing of the Board of Education.

Bellevue Public Schools



Budget Hearing

2025-2026

2025-26 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 8 day of September, 2025 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>

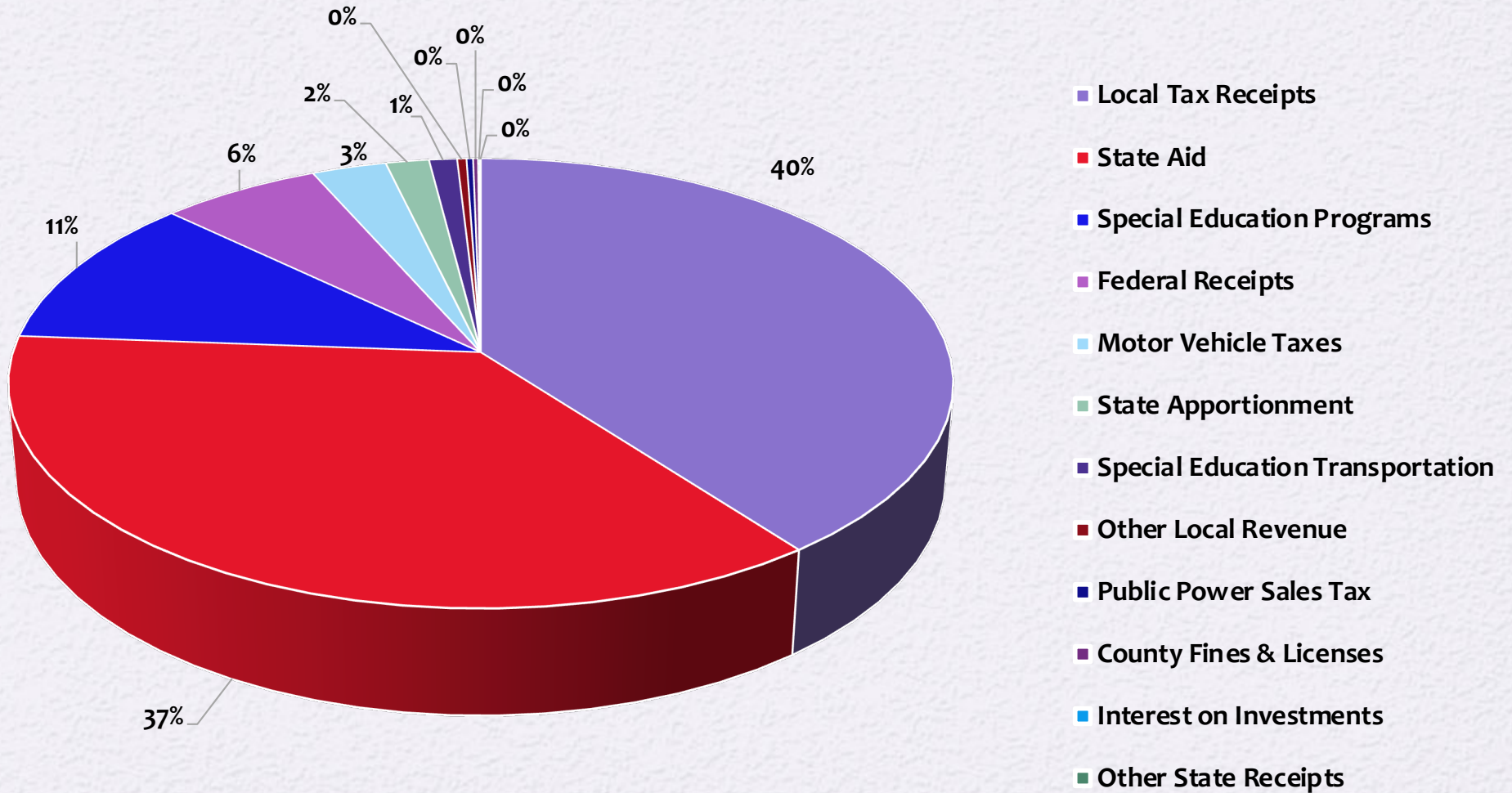
FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 127,252,091.00	\$ 133,525,029.00	\$ 137,265,112.00	\$ 17,294,255.00	\$ 100,708,099.00	\$ 54,395,220.00
Depreciation	\$ -	\$ -	\$ -		\$ -	
Employee Benefit	\$ 2,774,121.00	\$ 3,260,000.00	\$ 2,987,500.00	\$ 112,130.00	\$ 3,099,630.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 2,316,875.00	\$ 2,500,000.00	\$ 5,505,177.00	\$ -	\$ 5,505,177.00	
School Nutrition	\$ 5,833,167.00	\$ 5,900,074.00	\$ 6,210,000.00	\$ -	\$ 6,210,000.00	
Bond	\$ 5,252,043.00	\$ 5,080,834.00	\$ 5,820,784.00	\$ 4,834,883.00	\$ 4,841,120.00	\$ 5,873,280.00
Special Building	\$ 6,007,567.00	\$ 15,000,000.00	\$ 6,609,464.00		\$ 6,609,464.00	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 79,318.00	\$ 51,000.00	\$ 69,965.00	\$ -	\$ 69,965.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 149,515,182.00	\$ 165,316,937.00	\$ 164,468,002.00	\$ 22,241,268.00	\$ 127,043,455.00	\$ 60,268,500.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 5,873,280.00	\$ 54,395,220.00	\$ 60,268,500.00

Revenue History & Forecast

<u>Income Categories</u>	<u>2024-25 Approved</u>	<u>2025-26 Proposed</u>	<u>Percentage of Budget</u>
Local Tax Receipts	\$50,969,441	\$54,395,220	39.60%
Motor Vehicle Taxes	\$3,900,000	\$4,055,739	2.91%
Interest on Investments	\$100,000	\$100,000	0.07%
Other Local Revenue	\$500,000	\$500,000	0.36%
County Fines & Licenses	\$250,000	\$265,000	0.19%
State Aid	\$50,478,429	\$50,124,722	36.52%
Special Education Programs	\$13,200,000	\$15,000,000	10.93%
Special Education Transportation	\$1,375,000	\$1,500,000	1.09%
State Apportionment	\$1,550,000	\$2,325,315	1.69%
Public Power Sales Tax	\$310,000	\$350,000	0.25%
Other State Receipts	\$50,000	\$50,000	0.04%
Federal Receipts	\$10,842,159	\$8,599,116	6.35%
Cash Reserve	<u>\$0</u>	<u>\$0.00</u>	<u>0.00%</u>
Total	\$133,525,029	\$137,265,112	100%

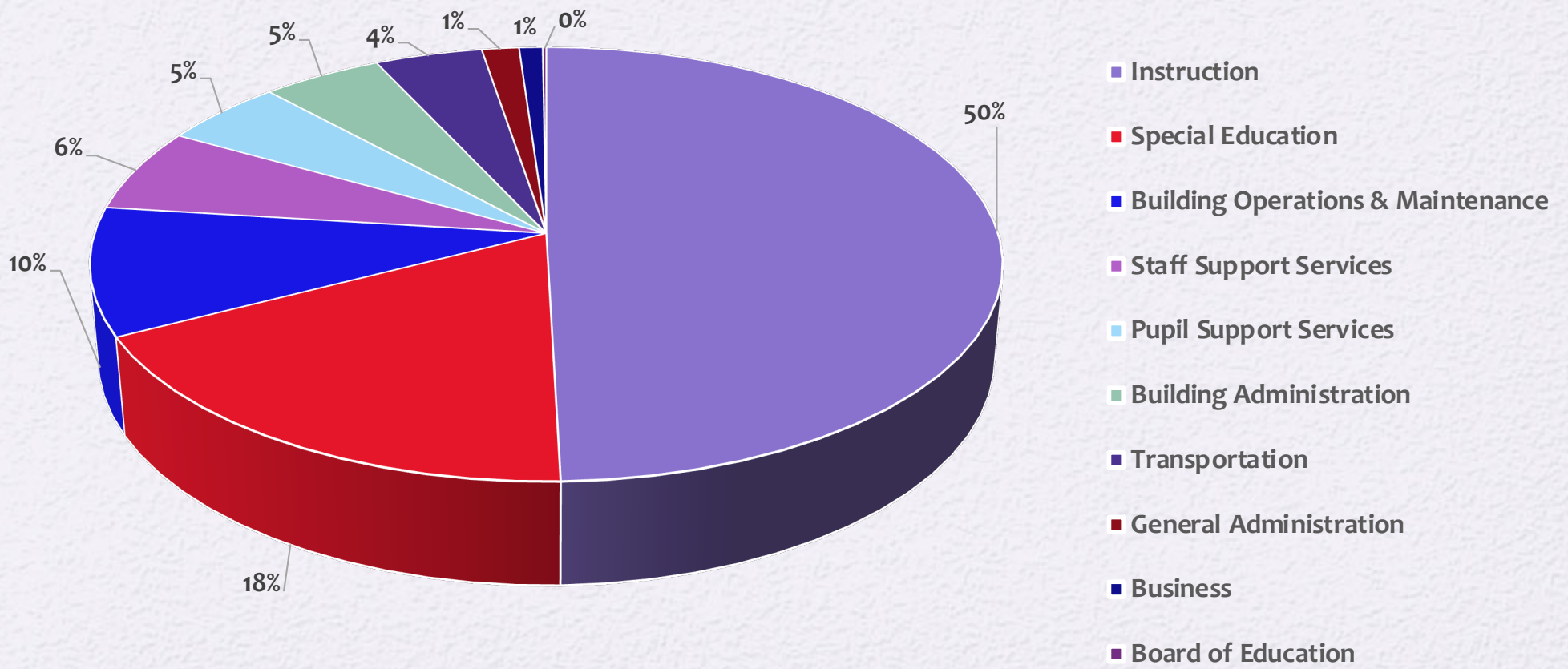
2025-26 Income Sources



Expense History & Forecast

<u>DISBURSEMENTS</u>	<u>2024-25</u> <u>Approved</u>	<u>2025-26</u> <u>Proposed</u>	<u>Incr or (Decr)</u>	<u>% Change</u>
Instruction	\$67,438,040	\$68,034,782	\$596,742	0.88%
Special Education	\$22,786,777	\$24,533,686	\$1,746,909	7.67%
Pupil Support Services	\$6,442,418	\$6,826,505	\$384,087	5.96%
Staff Support Services	\$8,420,511	\$8,515,594	\$95,083	1.13%
Board of Education	\$197,500	\$200,500	\$3,000	1.52%
General Administration	\$2,026,624	\$2,078,931	\$52,307	2.58%
Building Administration	\$6,522,044	\$6,702,990	\$180,946	2.77%
Business	\$1,297,883	\$1,310,000	\$12,117	0.93%
Building Operations & Maintenance	\$12,628,869	\$13,080,050	\$451,181	3.57%
Transportation	\$5,764,363	\$5,982,074	\$217,711	3.78%
Total	\$133,525,029	\$137,265,112	\$3,740,083	2.80%

2025-26 General Fund Expenses



2025-26 Proposed Total Budget

FUNDS	Budgeted Disbursements & Transfers
	2025-2026 (3)
General	\$137,265,112
Depreciation	\$0.00
Employee Benefit	\$2,987,500
Contingency	\$0.00
Activities	\$5,505,177
School Nutrition	\$6,210,000
Bond	\$5,820,784
Special Building	\$6,609,464
Qualified Capital Purpose	\$0.00
Cooperative	\$0.00
Student Fee	\$69,965
TOTALS	\$164,468,002

Next Steps

- September 18, 2025 - Present Budget at County Tax Hearing
- September 22, 2024 – Special Board meeting to approve 25-26 budget and tax request
- No later than September 30, 2025 – file approved budget with the NDE and the NE State Auditor

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