2019-2020
Budget at a Glance

September 04, 2019

The Omaha Public School’s budget hearing presentation represents a forward-looking statement and any such statements inherently are subject to a variety of risks and uncertainties that could cause actual results to differ materially from those that have been projected. Such risks and uncertainties which could affect the revenue and obligations of the School District include reduced government allocations, changes in economic conditions, mandates from other governments, and various other events, conditions and circumstances, many of which are beyond the control of the School District. Such forward looking statements speak only as of the date of this presentation, September 4, 2019.
Omaha Public Schools
2019-2020 Levy Fund Proposed Budgets

<table>
<thead>
<tr>
<th>Fund</th>
<th>Revenue Required</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Building &amp; Qualified Capital Purpose</td>
<td>$905,000</td>
<td>$365,854,009</td>
</tr>
<tr>
<td>Bond Fund</td>
<td>$41,414,454</td>
<td>$131,560,659</td>
</tr>
<tr>
<td>General Fund</td>
<td>$3,376,557</td>
<td>$245,286,408</td>
</tr>
<tr>
<td>State Aid</td>
<td>$413,334,479</td>
<td>$285,120,009</td>
</tr>
<tr>
<td>Other State Aid</td>
<td>$414,444,454</td>
<td>$216,010,000</td>
</tr>
<tr>
<td>Federal</td>
<td>$905,000</td>
<td>$80,000,000</td>
</tr>
</tbody>
</table>

Total Levy Required: $296,088,377

1% tax collection fees included

Grant Fund budget is not subject to levy limitations
District Growth

OPS continues to experience district growth. In the last five years enrollment has increased from just over 52,000 students in 2014-2015 nearly 53,200 students in 2018-2019. This represents an increase of 2.2 percent.

OPS expects to continue to grow in the future. For the 2020 school year enrollment is estimated to be at 53,700 a 1 percent increase over the prior year.
Maintaining Balance

The District budget balances investment in students, staff, technology and facilities with revenue from state aid, property tax and other federal, state & local receipts.

For 2019-2020 significant investments include:

• English language textbook adoption - $7 million
• Salary & benefit Increases - $11 million
• Bus transportation contract - $2.2 million
• Planned obsolescence, focused on technology for elementary students & staff - $2.8 million
• Technology infrastructure - $2 million
• Ongoing renovation of buildings & fields not included in bond work - $3 million
2019-2020 General Fund Revenue & Expense

Revenue is expected to be $621 million, an increase of $25.5 million, 4.3%. State Aid increased $15.9 million, 6%. Property Tax is expected to increase $11.6 million, 5% based on August 2019 valuations from Douglas and Sarpy County.

---

Expenses are projected to be $621 million, an increase of $3.9 million, 0.6%. Expense budgets are based on planned District investments, funded through redeployment of budget dollars, efficiency workstreams and District efforts to equitably serve students across schools.

---
Total Instructional Support

For 2019-2020
74% of the General Fund is designated for Instructional Support

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Instruction</td>
<td>48%</td>
</tr>
<tr>
<td>Special Education</td>
<td>7%</td>
</tr>
<tr>
<td>Instructional Support</td>
<td>9%</td>
</tr>
<tr>
<td>School Administration</td>
<td>6%</td>
</tr>
<tr>
<td>Student Support</td>
<td>6%</td>
</tr>
<tr>
<td>Board of Educ &amp; Gen Admin</td>
<td>6%</td>
</tr>
<tr>
<td>Business Support Svc</td>
<td>3%</td>
</tr>
<tr>
<td>Buildings &amp; Grounds</td>
<td>2%</td>
</tr>
<tr>
<td>Transportation Svc</td>
<td>2%</td>
</tr>
<tr>
<td>Misc Programs</td>
<td>2%</td>
</tr>
</tbody>
</table>

2017-2018 Average Cost per Pupil Educated

<table>
<thead>
<tr>
<th>Category</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPS Average</td>
<td>$12,101</td>
</tr>
<tr>
<td>State Average</td>
<td>$12,614</td>
</tr>
</tbody>
</table>
State Funding

State of Nebraska general fund budget for 2019-2020 funds a state aid to schools (TEEOSA) increase of $65.5 million, 6.5% increase for 2019-2020 and an additional $6.6 million, 0.6% increase for 2020-2021.

- The state budget includes provisions of LB675 which reduced the allowable growth rate from 2.5% to 2.0% for 2019-2020 and returns to the prior law for 2020-2021.

- The state budget provides for a 1% per year increase in Special Education of $2.3 million per year.

Ten Year TEEOSA History
School Needs versus State Appropriations

[Graph showing ten years of funding comparison]
Omaha Public Schools full-time staff are currently at 7,210 positions.

Increases and decreases in full-time equivalency (FTE) are related to position additions and eliminations, as well as changes in hours worked and positions that are vacant.
Property Tax

2017-2018 Actual Property Tax on a $100,000 Home

- Omaha Public Schools
- Elkhorn Public Schools
- DC West Community Schools
- Millard Public Schools
- Ralston Public Schools
- Bennington Public Schools
- Westside Community Schools
- Bellevue Public Schools
- Papillion LaVista Community Schools
- Gretna Public Schools
- Springfield Platteview Community Schools

Source: NDE Statistical Information for Schools
Budget Timeline

SEPTEMBER
- Budget Hearing & Budget Adoption
  - Sept 4th
- Budget Filing Deadline with:
  - Douglas County,
  - Sarpy County &
  - Nebraska Department of Education
  - Sept 20th

OCTOBER
- Resolution Setting Property Tax Request with:
  - Douglas County,
  - Sarpy County &
  - Auditor of Public Accounts
  - Oct 13th

OPS Vision –
Educational Service Unit 19
2019-2020 Proposed Budget

Total Expenditures
$19,250,000

- Interlocal Agreement
  Printing Services
  $2,159,792

- Interlocal Agreement
  Technology
  $9,652,109

- General Fund
  $7,398,099

Total Revenue Required
$19,250,000

- Property Tax & Levy Required
  $3,562,597

- General Property Tax Requirement
  $3,527,324

- State Aid
  $2,967,377

- State Other
  $69,500

- Local Other than Taxes
  $16,737

- Other Non Revenue
  $275,000

- Interlocal Revenue
  Omaha Public Schools
  $12,394,062

(1) Includes 1% tax collection fees

Property Valuation Base
$23,750,647,812

7.077% increase over 2018
2019-2020 ESU 19
Revenue & Expense

Revenue is expected to be $19.25 million, a decrease of $2.4 million, 11%. State Aid decreased $0.01 million, 3%. Property Tax is expected to increase $0.2 million, 7% based on August 2019 valuations from Douglas and Sarpy County.

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>18%</td>
<td>66%</td>
</tr>
<tr>
<td>$19,250,000</td>
<td></td>
</tr>
</tbody>
</table>

Expenses are projected to be $19.25 million, a decrease of $2.9 million, 13%. Expense budgets are based on planned District investments, funded through redeployment of budget dollars, efficiency workstreams and District efforts to equitably serve students across schools.

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>52%</td>
<td>33%</td>
</tr>
<tr>
<td>$19,250,000</td>
<td></td>
</tr>
</tbody>
</table>
As part of our commitment to transparency, budget information for Omaha Public Schools is available online at openbook.ops.org