

## WESTSIDE COMMUNITY SCHOOLS ~ DISTRICT 66

### Board of Education FY23 Budget Amendment Public Hearing Minutes ~ August 21, 2023

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A Public Hearing for a 2022-2023 Budget Amendment for Westside Community Schools, School District 66, was convened by the Board of Education in open and public session on August 21, 2023, at 6:00 p.m., at the District Administration Office - ABC Building - 909 S. 76th Street, Omaha, Nebraska.

**Board members present:** Beth Morrisette, President  
Meagan Van Gelder, Secretary  
Adam Yale, Treasurer  
Kris Karnes, Treasurer-Elect  
Sarah Rider, Director

**Board Member absent (excused):** Dana Blakely, Vice President

Notice of the public hearing was given in advance by publication in *The Daily Record* and appeared August 18 and 21, 2023, a copy of which is attached to the official minutes. Notice of the public hearing was also posted on the district website beginning on August 8, 2023. Notice of this public hearing and the availability of the agenda was simultaneously given to all members of the Board of Education and available to anyone at the Board of Education offices. All proceedings hereafter shown were taken while the convened public hearing was open to the attendance of the public.

**District Staff in Attendance:** Mike Lucas, Mark Weichel, Brian Gabrial, Nick Lesiak, Kim De La Cruz, Kami Jessop, Kelcy Tapp, Abby Langner, Judy Stucky, Guy O'Brien, Becky Lowther.

**Others in Attendance\*:** Diane Cahill. \*Members of the public are not required to identify themselves to attend. Attendee names appearing in these minutes are those who signed a voluntary sign-in sheet.

Ms. Morrisette called the Public Hearing to order at 6:00 p.m. She welcomed the audience and confirmed with Mr. Lesiak that public notice had been given of the meeting under the Nebraska Open Meetings Act, and that a copy of the Nebraska Open Meetings Act was posted at the meeting, as required by law. She acknowledged that the meeting had been publicly announced and the agenda and supporting documents dealing with issues being discussed during the public hearing were available. Board member attendance is noted above.

Ms. Morrisette stated that the purpose of the Public Hearing was to hear support, opposition, or observations relating to the proposed budget amendment(s) for the 2022-2023 fiscal year for School District 66.

Mr. Brian Gabrial, District Officer of Business and Finance, reported on the following amendments to the FY23 budget: In the Special Building Fund, due to necessary roof repair work, the budgeted disbursements and transfers (expenses) are increased by \$1,000,000; In the Enterprise Fund, due to increased catering, the budgeted disbursements and transfers (expenses) are increased by \$373,470; and, in the Activities Fund, due to more funds flowing through the separate school activity accounts, the budgeted disbursements and transfers (expenses) are increased by \$500,000. Mr. Gabrial advised the board that none of these adjustments to the FY23 budget require a change to the District's FY23 tax rates.

**Board of Education FY23 Budget Amendment Public Hearing**

**August 21, 2023**

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Board approval of these adjustments will be sought at the regular Board of Education Meeting immediately following this public hearing.

Ms. Morrisette invited questions or comments from the Board as well as from those in attendance. Hearing none, the public hearing was adjourned at 6:04 p.m. Copies of the Executive Summary and the original and amended budgets are included in the Board Meeting documents folder.



Meagan Van Gelder, Board of Education Secretary

# NOTICE OF AMENDED BUDGET HEARING AND AMENDED BUDGET SUMMARY

Westside Community Schools (28-0066) in Douglas County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the 21st day of August, 2023, at 6:00 PM at 909 South 76th St, Omaha, NE 68114 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the 19th day of September, 2022. Due to unforeseen circumstances, actual expenditures in certain funds for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. None of the proposed budget adjustments will change the District's tax rates for District residents. In the Special Building Fund, there are higher than expected expenditures due roof repair for which the district received additional insurance claim funds causing expenditures to be \$1,000,000 higher than originally budgeted. In the Enterprise Fund, there are higher than expected expenditures due to more catering activity than expected causing expenditures to be \$373,470 higher than originally budgeted. In the Activity Fund, there are higher than expected expenditures due to more funds being handled within each schools activity accounts causing expenditures to be \$500,000 higher than originally budgeted. The originally adopted level of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional budget in the amount of time left before year-end. The budget detail is available at the school district office of Westside Community Schools during regular business hours.

Meagan Van Gelder

Secretary

## AMENDED BUDGET

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)
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 79,411,038.18	\$ 86,400,000.00	\$ 95,768,577.00	\$ 17,620,802.26	\$ 66,622,123.01	\$ 47,239,652.78
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefit	\$ 265,518.81	\$ 202,022.86	\$ 200,002.19	\$ -	\$ 200,002.19	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 1,238,640.94	\$ 1,550,000.00	\$ 2,500,000.00	\$ 703,037.34	\$ 3,203,037.34	
Enterprise	\$ 693,826.62	\$ 530,000.00	\$ 900,000.00	\$ 442,807.63	\$ 1,342,807.63	
School Lunch	\$ 5,786,447.21	\$ 6,900,000.00	\$ 7,088,657.00	\$ 1,688,559.98	\$ 8,777,216.98	
Bond	\$ 17,036,431.93	\$ 6,877,612.76	\$ 6,673,885.26	\$ 7,218,624.75	\$ 6,496,757.86	\$ 7,470,456.72
Special Building	\$ 1,189,529.23	\$ 180,000.00	\$ 3,230,800.70		\$ 1,480,800.70	\$ 1,767,676.77
2015 Phase 1 Construction	\$ 6,877,628.31	\$ 830,943.30	\$ 8,935.73		\$ 8,935.73	
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 69,116.51	\$ 181,267.00	\$ 250,000.00	\$ -	\$ 250,000.00	
<b>TOTALS</b>	<b>\$ 112,568,177.74</b>	<b>\$ 103,651,845.92</b>	<b>\$ 116,620,857.88</b>	<b>\$ 27,673,831.96</b>	<b>\$ 88,381,681.44</b>	<b>\$ 56,477,786.26</b>

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 7,470,456.72	\$ 49,007,329.55	\$ 56,477,786.26

## ADOPTED BUDGET

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)
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 79,411,038.18	\$ 86,400,000.00	\$ 95,768,577.00	\$ 17,620,802.26	\$ 66,622,123.01	\$ 47,239,652.78
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefit	\$ 265,518.81	\$ 202,022.86	\$ 200,002.19	\$ -	\$ 200,002.19	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 1,238,640.94	\$ 1,550,000.00	\$ 2,000,000.00	\$ 703,037.34	\$ 2,703,037.34	
Enterprise	\$ 693,826.62	\$ 530,000.00	\$ 526,530.00	\$ 562,277.63	\$ 1,088,807.63	
School Lunch	\$ 5,786,447.21	\$ 6,900,000.00	\$ 7,088,657.00	\$ 1,688,559.98	\$ 8,777,216.98	
Bond	\$ 17,036,431.93	\$ 6,877,612.76	\$ 6,673,885.26	\$ 7,218,624.75	\$ 6,496,757.86	\$ 7,470,456.72
Special Building	\$ 1,189,529.23	\$ 180,000.00	\$ 2,230,800.70		\$ 480,800.70	\$ 1,767,676.77
2015 Phase 1 Construction	\$ 6,877,628.31	\$ 830,943.30	\$ 8,935.73		\$ 8,935.73	
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 69,116.51	\$ 181,267.00	\$ 250,000.00	\$ -	\$ 250,000.00	
<b>TOTALS</b>	<b>\$ 112,568,177.74</b>	<b>\$ 103,651,845.92</b>	<b>\$ 114,747,387.88</b>	<b>\$ 27,793,301.96</b>	<b>\$ 86,627,681.44</b>	<b>\$ 56,477,786.26</b>

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 7,470,456.72	\$ 49,007,329.55	\$ 56,477,786.26



**WESTSIDE COMMUNITY SCHOOLS**

Notice is hereby given of a Board of Education Budget Amendment Public Hearing and Board Meeting for the Westside Community School District 66, Douglas County, in the State of Nebraska, to be held **August 21, 2023, at 6:00 p.m.** at the District Office, 909 S. 76th St., Omaha, NE. The Public Hearing will begin at 6:00 p.m.; the regular Board Meeting will immediately follow adjournment of the Public Hearing. The agendas, continually kept current, are available at the District Office. The meeting is open to the public.

8/18, 8/21

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**THE DAILY RECORD  
OF OMAHA  
JASON W. HUFF, Publisher  
PROOF OF PUBLICATION**

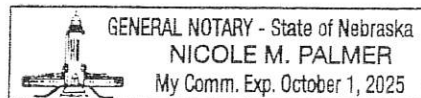
UNITED STATES OF AMERICA,  
The State of Nebraska,  
District of Nebraska,  
County of Douglas,  
City of Omaha

} ss.

JASON W. HUFF and/or JOSIE CHARRON, being duly sworn, deposes and say that they are the PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for 2 consecutive weeks on:

8/18/23      8/21/23

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.



Publisher's Fee      \$27.95

Additional Copies      \$ \_\_\_\_\_

Filing Fee      \$ \_\_\_\_\_

Total \$27.95

*Jason W. Huff*  
Subscribed in my presence and sworn to before  
me this AUGUST 25 2023

*Nicole M. Palmer*  
Notary Public in and for Douglas County, State  
of Nebraska

Board of Education Meeting  
and FY23 Budget Amendment Public Hearing  
August 21, 2023

WESTSIDE COMMUNITY SCHOOLS  
PROOF OF PUBLICATION

The undersigned hereby certifies that a Notice of Board Meeting, a copy of which is attached hereto, was placed on the home page of the website of Westside Community Schools ([www.westside66.org](http://www.westside66.org)) beginning on August 8, 2023, and that it appeared there continuously up through the time of the scheduled board meeting.

Kim Sedivy  
Name

Communications & Graphics  
Title

STATE OF NEBRASKA )  
                                  ) ss.  
COUNTY OF DOUGLAS )

Before me, a Notary Public, qualified in and for said County and State, personally came Kim Sedivy, known to me to be the identical person, and signed the foregoing instrument, and acknowledged the execution of this document to his or her voluntary deed.

State of Nebraska – General Notary  
CHELSEA DUBAS  
My Commission Expires  
April 6, 2024

Chelsea Dubas  
Notary Public