

Fremont Board of Education  
Board of Education Special Hearing  
Board Room  
Main St Education and Administration Center  
130 E 9th St  
Fremont, NE 68025  
Monday, September 13, 2021 6:30 PM

## **AGENDA SUMMARY**

### **1. CALL TO ORDER AND ROLL CALL**

INDIVIDUALS WISHING TO ADDRESS THE BOARD WILL BE RECOGNIZED TO SPEAK AT THE BOARD TABLE. WHEN RECOGNIZED BY THE CHAIR, PLEASE STATE YOUR NAME BEFORE PROCEEDING WITH YOUR COMMENTS. A MAXIMUM TIME LIMIT OF 5 MINUTES WILL BE ALLOWED FOR EACH AUDIENCE UNLESS AN EXCEPTION IS GRANTED BY THE CHAIR.

#### 1.1. Open Meetings Act

A copy of the Open Meetings Act is posted in the Board Room. The Board may meet in Closed Session to consider issues including, but not limited to 1) strategy sessions with respect to collective bargaining, real estate purchases, or litigation; 2) discussion regarding deployment of security personnel or devices; 3) investigative proceedings regarding allegations or misconduct; or 4) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person or persons. The vote to hold a Closed Session shall be taken in open session and the subject matter and reason for the session shall be included in the motion. The motion and the vote of each member of the Board and the time when the session commenced and concluded shall be recorded in the minutes. If the motion passes, the President will restate on the record the limitation of the subject matter of the Closed Session.

### **2. CONSENT SECTION**

All matters listed under the Consent Section are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items. If discussion is desired, the item(s) will be considered at the end of the Consent Section.

Motion to approve the consent section as presented passed with a motion by Board Member #1 and a second by Board Member #2.

#### 2.1. Legality of Meeting

Approve that all legal requirements have been met as to advance notice of this meeting to both individual Board Members and to the public.

## 2.2. Approval of Agenda

Approval of the agenda as published/revised. Note that items can be removed or amended from the published agenda at this time but additions can be made only through an emergency resolution.

## 3. **Budget Hearing - Presentation**

Brad Dahl will present the proposed budget for the 2021-2022 school year.

### 3.1. Open Hearing

Open hearing to hear support, opposition, criticism, suggestions, or observations of taxpayers related to the proposed budget.

Motion to open hearing passed with a motion by Board Member #1 and a second by Board Member #2.

### 3.2. Close Hearing

Motion to close Budget Hearing passed with a motion by Board Member #1 and a second by Board Member #2.

## 4. ADJOURNMENT

Motion to adjourn passed with a motion by Board Member #1 and a second by Board Member #2.



FREMONT PUBLIC SCHOOLS

2021-2022

# Proposed Budget/Levy Information And Financial History

Mark Shepard, Brad Dahl & Susan Plank

## Agenda



FREMONT PUBLIC SCHOOLS

- Budget Timeline
- Budget Goal
- Issues Affecting FPS Budget
- Assessed Valuation Data
- Tax Levy History
- State Aid Data
- Revenue Information
- Expenditure Data
- Proposed Budget – All Funds
- Levy/Impact
- Fund Strategies
- Budget Summary & Levies by Fund
- Questions/Feedback

## Budget Timeline



FREMONT PUBLIC SCHOOLS

**May 21** – State Aid Certification

**May – June** – District Budget Development

**August 20** – Assessed Valuation Certification

**September 3 & 7** – BOE Small Group Budget Work Sessions

**September 13** – Board Consideration for Budget

**September 20** – Deadline to Submit to County and State

**October 11** - Tax Request Hearing

## Board of Education Goal Budget & Finance



FREMONT PUBLIC SCHOOLS

### Budget / Finance Strategies

The majority of the Fremont Public Schools budget is funded with local property taxes (approximately 43%) and State equalization aid (approximately 24%). The downturn in the economy in 2008 and 2009 created a funding deficit for Fremont Public Schools due primarily to minimal growth in assessed valuation and flat increases in State Equalization Aid.

- **Objective:**  
Develop budget and financial strategies to limit expenditure growth and maximize revenues creating a balanced budget with current funding. Continue to monitor and scrutinize all openings and look for opportunities to create efficiencies without jeopardizing quality.
- **Actions**
- Seek out creative funding opportunities including grants.
- Maximize State Aid components and State funding opportunities.
- Work with Financial Consultant, monitor bond market and identify opportunities to save money through restructuring/refunding current debt.
- Actively participate in lobbying efforts at the State level through organizations such as GNSA, NCSA and NASB to ensure that our needs are accurately communicated to State Senators and their staff.

## Issues Affecting FPS Finances



FREMONT PUBLIC SCHOOLS

- State Revenues not keeping pace with increased expenditures.
  - State Aid - Reduction due to Increase in Local Resources
  - Special Education
  - Special Education Transportation
- Nebraska Advantage Act - Personal Property
- Covid 19
- Levy Subject to Limitation
- Legislation changing how schools are funded
- Building maintenance, safety and transportation needs continue to exceed the ability to fund.
- ESSERS I, II, III

## Assessed Valuation by County



FREMONT PUBLIC SCHOOLS

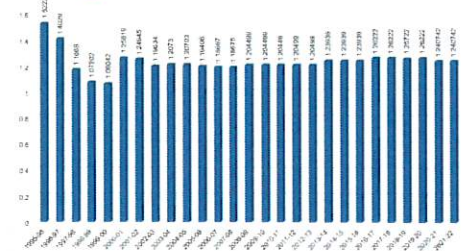
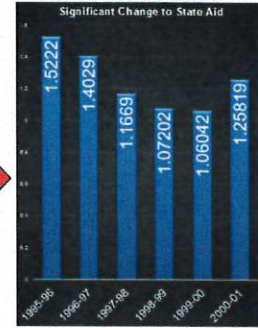
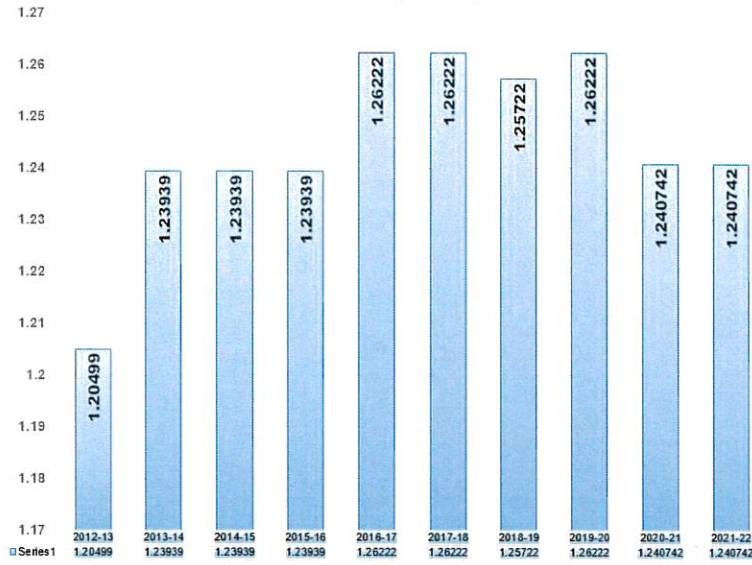
<b>General Fund</b>				
<b>County</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Difference</b>	<b>% Change</b>
Dodge County	\$2,569,461,485	\$2,491,573,069	-\$77,888,416	-3.03%
Saunders County	\$274,110,815	\$285,597,142	\$11,486,327	4.19%
Douglas County	\$47,775,100	\$46,059,045	-\$1,716,055	-3.59%
<b>Total</b>	<b>\$2,891,347,400</b>	<b>\$2,823,229,256</b>	<b>-\$68,118,144</b>	<b>-2.36%</b>

# History of Property Tax Levy



FREMONT PUBLIC SCHOOLS

10 Year Levy History

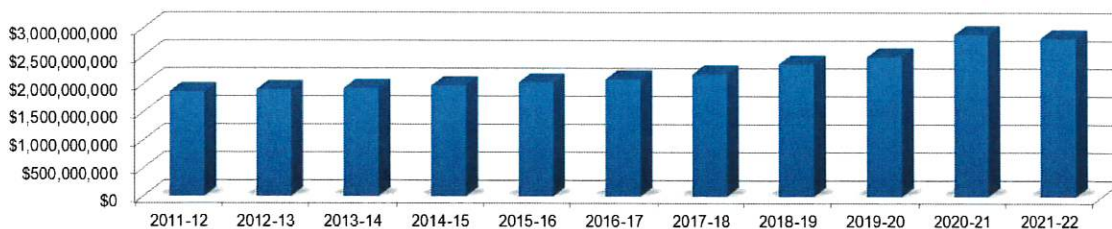


Year	Valuation	% Change
<b>2011-12</b>	<b>\$1,863,015,202</b>	
<b>2012-13</b>	<b>\$1,900,602,935</b>	<b>2.02%</b>
<b>2013-14</b>	<b>\$1,923,986,928</b>	<b>1.23%</b>
<b>2014-15</b>	<b>\$1,975,346,568</b>	<b>2.67%</b>
<b>2015-16</b>	<b>\$2,028,134,274</b>	<b>2.67%</b>
<b>2016-17</b>	<b>\$2,088,283,192</b>	<b>2.97%</b>
<b>2017-18</b>	<b>\$2,182,230,131</b>	<b>4.50%</b>
<b>2018-19</b>	<b>\$2,360,217,114</b>	<b>8.16%</b>
<b>2019-20</b>	<b>\$2,493,350,512</b>	<b>5.64%</b>
<b>2020-21</b>	<b>\$2,891,347,400</b>	<b>15.96%</b>
<b>2021-22</b>	<b>\$2,823,229,256</b>	<b>-2.36%</b>
	<b>10 Year Average</b>	<b>5.09%</b>



FREMONT PUBLIC SCHOOLS

## Assessed Valuation Data



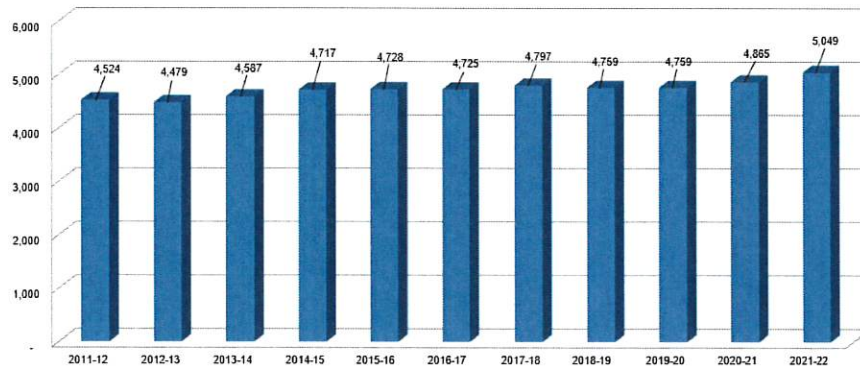
# Student Enrollment



FREMONT PUBLIC SCHOOLS

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Early Childhood	117	134	129	177	187	190	222	194	242	256	287
Kindergarten - Grade 12	4,407	4,345	4,458	4,540	4,541	4,535	4,575	4,565	4,566	4,609	4,762
<b>Totals</b>	<b>4,524</b>	<b>4,479</b>	<b>4,587</b>	<b>4,717</b>	<b>4,728</b>	<b>4,725</b>	<b>4,797</b>	<b>4,759</b>	<b>4,808</b>	<b>4,865</b>	<b>5,049</b>

Enrollment History/Projection

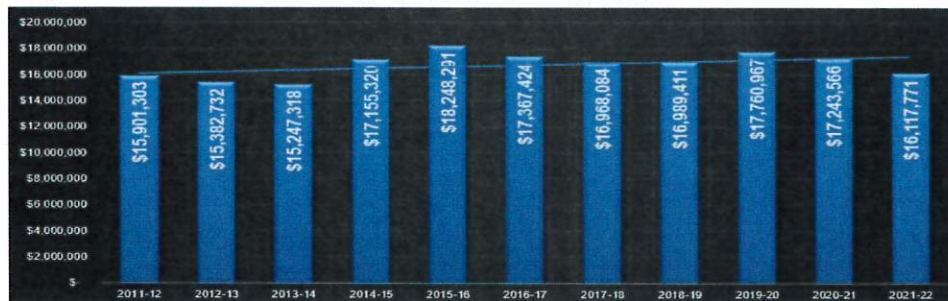


# State Aid History



FREMONT PUBLIC SCHOOLS

Year	Amount	Change
2011-12	\$ 15,901,303	
2012-13	\$ 15,382,732	\$ (518,571)
2013-14	\$ 15,247,318	\$ (135,414)
2014-15	\$ 17,155,320	\$ 1,908,002
2015-16	\$ 18,248,291	\$ 1,092,971
2016-17	\$ 17,367,424	\$ (880,867)
2017-18	\$ 16,968,084	\$ (399,340)
2018-19	\$ 16,989,411	\$ 21,327
2019-20	\$ 17,760,967	\$ 771,556
2020-21	\$ 17,243,566	\$ (517,401)
2021-22	\$ 16,117,771	\$ (1,125,795)

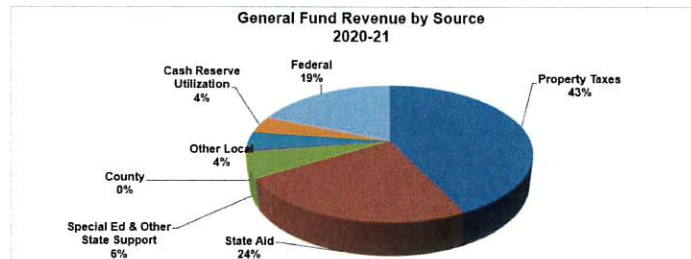


# General Fund Sources



FREMONT PUBLIC SCHOOLS

<b>Property Taxes</b>	<b>42.77%</b>	<b>29,283,798.09</b>
<b>State Aid</b>	<b>23.54%</b>	<b>16,117,771.00</b>
<b>Special Ed &amp; Other State Support</b>	<b>6.20%</b>	<b>4,244,510.20</b>
<b>County</b>	<b>0.51%</b>	<b>350,000.00</b>
<b>Other Local</b>	<b>4.14%</b>	<b>2,835,000.00</b>
<b>Cash Reserve Utilization</b>	<b>4.06%</b>	<b>2,782,064.00</b>
<b>Federal</b>	<b>18.78%</b>	<b>12,859,889.00</b>
		-
<b>Total Revenue</b>	<b>100.00%</b>	<b>68,473,032.29</b>



# Where do we spend our money?



FREMONT PUBLIC SCHOOLS

<b>2021-22 Proposed General Fund by Function</b>	
<b>Regular Instruction</b>	\$ 27,487,501
<b>Special Education</b>	6,800,630
<b>Support Services-Pupil</b>	5,050,079
<b>Support Services-Staff</b>	2,258,803
<b>Board of Education</b>	365,158
<b>General Administration</b>	1,700,513
<b>Building Leadership</b>	2,180,511
<b>Business Services</b>	1,833,130
<b>Maintenance &amp; Operations</b>	5,730,519
<b>Regular Transportation</b>	714,486
<b>Special Ed. Transportation</b>	1,116,254
<b>State Categorical Programs</b>	354,359
<b>Federal Programs</b>	12,859,889
<b>Summer School</b>	-
<b>Transfer to Other Funds</b>	21,200
<b>Total</b>	<b>\$ 68,473,032</b>
<b>70% Instruction (80% minus Federal Funds for IAQ)</b>	<b>1.7% Decrease</b>

## How do we spend our money?



FREMONT PUBLIC SCHOOLS

General Fund Expenditure by Object	2021-22	2020-21	% Change
Instruction Salaries & Benefits	\$ 27,017,230	\$ 26,046,940	3.73%
Special Education Salaries & Benefits	\$ 6,163,947	\$ 5,526,537	11.53%
State & Federal Salaries & Benefits	\$ 4,405,793	\$ 4,426,958	-0.48%
Support Services Salaries & Benefits	\$ 6,209,105	\$ 5,796,685	7.11%
Transportation Salaries & Benefits	\$ 1,459,107	\$ 1,255,558	16.21%
Administrative Support Salaries & Benefits	\$ 4,967,253	\$ 4,848,255	2.45%
Operations Salaries & Benefits	\$ 3,009,325	\$ 2,971,776	1.26%
Supplies	\$ 4,306,682	\$ 7,895,003	-45.45%
Contracted Services	\$ 2,843,188	\$ 3,081,114	-7.72%
Equipment	\$ 6,809,265	\$ 6,658,374	2.27%
Student Transportation, Insurance, Misc	\$ 1,146,198	\$ 842,748	36.01%
Transfers & Fixed	\$ 21,200	\$ 221,000	-90.41%
Other- Dues & Fees	\$ 114,739	\$ 89,433	28.30%
<b>TOTAL</b>	<b>\$ 68,473,032</b>	<b>\$ 69,660,381</b>	<b>-1.70%</b>

## All Fund Expenditures



FREMONT PUBLIC SCHOOLS

Funds	2020-2021	Proposed 2021-2022	% Change
General	\$ 69,660,381	\$ 68,473,032	-2%
Depreciation	\$ 3,813,580	\$ 4,113,302	8%
Activities	\$ 1,243,137	\$ 1,143,951	-8%
School Nutrition	\$ 2,454,200	\$ 2,990,000	22%
Bond	\$ 4,286,377	\$ 3,519,615	-18%
Special Building	\$ 1,041,574	\$ 1,438,108	38%
Student Fee	\$ 120,000	\$ 120,000	0%
<b>Totals</b>	<b>\$ 82,619,249</b>	<b>\$ 81,798,008</b>	<b>-1.0%</b>

# Property Tax Levy



FREMONT PUBLIC SCHOOLS

Property Tax Rate	2020-21	2021-22
General Fund	\$1.047722	\$1.047722
Special Building Fund	\$0.029569	\$0.029569
Bond & Interest Fund	\$0.163451	\$0.163451
<b>Total</b>	<b>\$1.240742</b>	<b>\$1.240742</b>

# Property Taxes



FREMONT PUBLIC SCHOOLS

What is the estimated cost to a homeowner if the home's assessed value is \$150,000?

2020-21  
\$1,871



2021-22  
\$1,861



Home Value	School Taxes
\$75,000	\$930
\$100,000	\$1,240
\$150,000	\$1,861
\$200,000	\$2,481
\$250,000	\$3,101

## Fund Strategies



FREMONT PUBLIC SCHOOLS

- Review district wide programs and departments to assure efficiencies and alignment with Board of Education goals
- Evaluate staff requests
- Evaluate current and future openings
- Plan for future needs (facilities, safety, transportation, CTE, etc.)
- Monitor bond market
- Consider district cash flow needs
- Monitor Legislation

## How does FPS compare?



FREMONT PUBLIC SCHOOLS

- FPS is ranked 11th out of 244 school districts in Nebraska in per-pupil spending – Only 10 districts spend less per-pupil.
- FPS currently spends \$11,981 per-pupil compared to the State average of \$13,558.
- FPS annually spends less than the State average by \$7.9 million.
- The current levy and expenditure limitation in Statute do not allow FPS to spend the State average.

# Budget Summary



FREMONT PUBLIC SCHOOLS

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dodge County School District 1 (27-0001) in Dodge 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 13 day of September, 2021 at 6:30 o'clock, P.M., at 130 East 9th Street 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)			
General	\$ 53,189,616.00	\$ 57,522,655.00	\$ 68,473,032.00	\$ 12,019,189.14	\$ 51,208,423.14	\$ 29,579,594.00
Depreciation	\$ 253,332.00	\$ 644,135.00	\$ 4,113,302.00		\$ 4,113,302.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 735,202.00	\$ 666,787.44	\$ 1,143,951.82	\$ -	\$ 1,143,951.82	
School Nutrition	\$ 2,475,981.01	\$ 2,604,070.85	\$ 2,990,000.00	\$ 1,011,337.58	\$ 4,001,337.58	
Bond	\$ 28,008,300.00	\$ 4,285,777.00	\$ 3,519,615.00	\$ 4,343,672.78	\$ 4,386,995.67	\$ 3,511,406.11
Special Building	\$ 43,623.00	\$ 110,187.54	\$ 1,438,108.01		\$ 732,650.78	\$ 712,583.23
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 35,349.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ 120,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 84,741,403.01</b>	<b>\$ 65,953,612.83</b>	<b>\$ 81,798,008.83</b>	<b>\$ 17,374,199.50</b>	<b>\$ 65,706,680.99</b>	<b>\$ 33,803,583.34</b>

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 3,511,406.11	\$ 30,292,177.23	\$ 33,803,583.34

# Levies to be set by County



FREMONT PUBLIC SCHOOLS

## Notice of Special Hearing To Set Final Tax Request

Dodge County School District 1 (27-0001) in Dodge County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 11 day of, October 2021 at 6:35 o'clock P.M., at 130 East 9th Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2020-2021	2021-2022	Change
	2,891,347,400	2,823,229,256	-2%

### 2020/21 Budget Information

### 2021/22 Budget Information

Fund	2020-2021 Operating Budget	2020-2021 Property Tax Request	2020 Tax Rate	Property Tax Rate (2020-2021 Request Divided By 2021 Valuation)	2021-2022 Operating Budget	2021-2022 Proposed Property Tax Request	Proposed 2021 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	69,660,381.00	30,293,283.67	1.047722	1.073001	68,473,032.00	29,579,594.00	1.047722	0%	-2%
Bond Fund BABs \$15.2	854,476.05	854,476.05	0.029569	0.037504	673,679.69	108,300.00	0.029569	0%	-21%
Bond Fund(s) K - 8	3,106,655.85	3,106,655.65	0.119869	0.153505	2,425,921.13	1,578,329.00	0.119869	0%	-22%
Bond Fund(s) 9 - 12	92,250.29	92,250.29	0.003396	0.004395	71,286.01	336,572.00	0.003396	0%	-23%
Bond Fund BABs \$10.6	432,192.51	432,192.51	0.014946	0.018970	340,519.35	522,330.00	0.014946	0%	-21%
Special Building Fund	1,041,574.76	729,784.80	0.025240	0.025849	1,438,108.01	712,583.23	0.025240	0%	38%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	0%	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	0%	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	0%	0
<b>Total</b>	<b>75,187,530.26</b>	<b>35,508,642.97</b>	<b>1.240742</b>	<b>1.313224</b>	<b>73,422,546.19</b>	<b>32,837,708.23</b>	<b>1.240742</b>	<b>0%</b>	<b>-2%</b>