

Fremont Board of Education  
Board of Education Special Hearings  
Main Street Education and Administration Center - Board Room  
Main St Education and Administration Center  
130 E 9th St  
Fremont, NE 68025  
Monday, September 9, 2019 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. 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.

#### **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. 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**

### 1. Open Hearing

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

### 2. Presentation

Brad Dahl will present the proposed budget for the 2019-2020 school year and hear support, opposition, criticism, suggestions. or observations of taxpayers related to the proposed budget.

### 3. Public Comment / Board Discussion

### 4. Close Hearing

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

## 4. **Tax Request Hearing**

### 1. Open Hearing

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

## 2. Presentation

Brad Dahl will present the proposed tax request for the 2019-2020 school year and hear support, opposition, criticism, suggestions, or observations of taxpayers related to district property tax request for the 2019-2020 school year. The related resolution will be acted upon during the regular meeting to follow.

## 3. Public Comment / Board Discussion

## 4. Close Hearing

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

## 5. ADJOURNMENT

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

# 2019-2020 Proposed Budget/Levy Information and Financial History

Fremont Public Schools  
130 East 9<sup>th</sup> Street  
Fremont, NE 68025

Susan Plank  
Director of Business

Mark Shepard  
Superintendent

Brad Dahl  
Associate Superintendent



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# Agenda

- Budget Calendar
- Changes Reflected in Budget
  - State Budget Forms/ESSA
  - ½ Cent Levy Increase – Safety Security
- Revenue Information
  - Assessed Valuation Data
  - State Aid Data
- Expenditure Data
- Proposed Budget – All Funds
- Questions/Feedback



# Budget Timeline

**October 8, 2018** – BOE Meeting – Update on Board Goal #6 Budget / Finance Strategies

**May 29** – State Aid Certification

**May – June** – District Budget Development

**August 20** – Assessed Valuation Certification

**August 28 & 29** – BOE Small Group Budget Work Sessions

**September 9** – Board Consideration for Budget & Tax Request Hearings

**September** - Presentations to community groups

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



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# Board of Education Goal – Budget & Finance

## **Budget / Finance Strategies**

The majority of the Fremont Public Schools budget is funded with local property taxes (approximately 48%) and State equalization aid (approximately 33%). 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.**

### **Actions:**

- Continue to monitor and scrutinize all openings and look for opportunities to create efficiencies without jeopardizing quality.
- 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's.



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# Issues Affecting FPS Finances

- State Revenues not keeping pace with increased expenditures.
  - Special Education
  - Special Education Transportation
  - Site based pre-schools partially funded through State Aid
- Federal Revenues not keeping pace with increased expenditures.
  - ESSA Programming Funds (Title I-V, Immigrant, Migrant)
- Levy Subject to Limitation.
- Legislation changing how schools are funded
- Building maintenance, safety and transportation needs continue to exceed the ability to fund.



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# Assessed Valuation by County

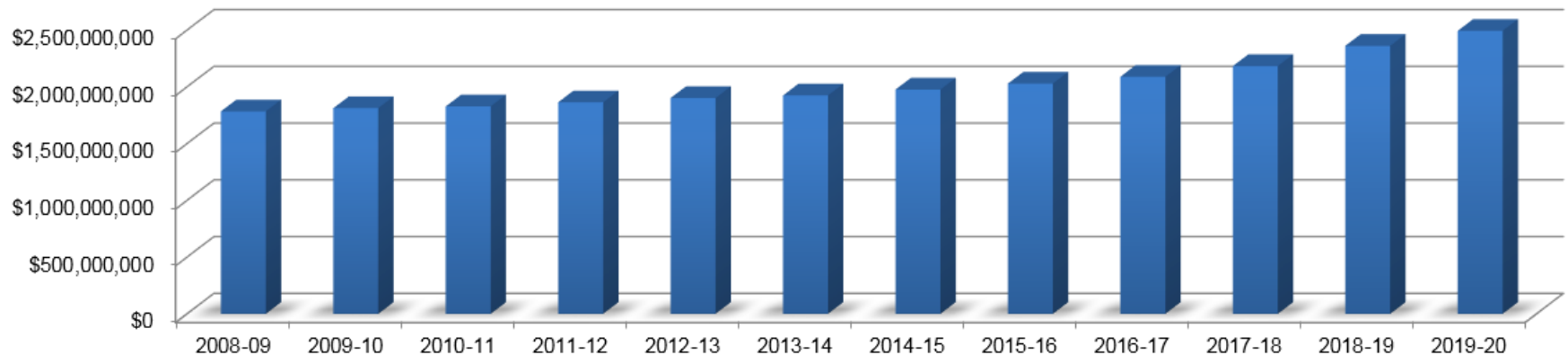
<b>General Fund</b>				
<b>County</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Difference</b>	<b>% Change</b>
Dodge County	\$2,053,991,506	\$2,180,816,247	\$126,824,741	6.17%
Saunders County	\$260,151,488	\$266,708,255	\$6,556,767	2.52%
Douglas County	\$46,074,120	\$45,826,010	-\$248,110	-0.54%
<b>Total</b>	<b>\$2,360,217,114</b>	<b>\$2,493,350,512</b>	<b>\$133,133,398</b>	<b>5.64%</b>



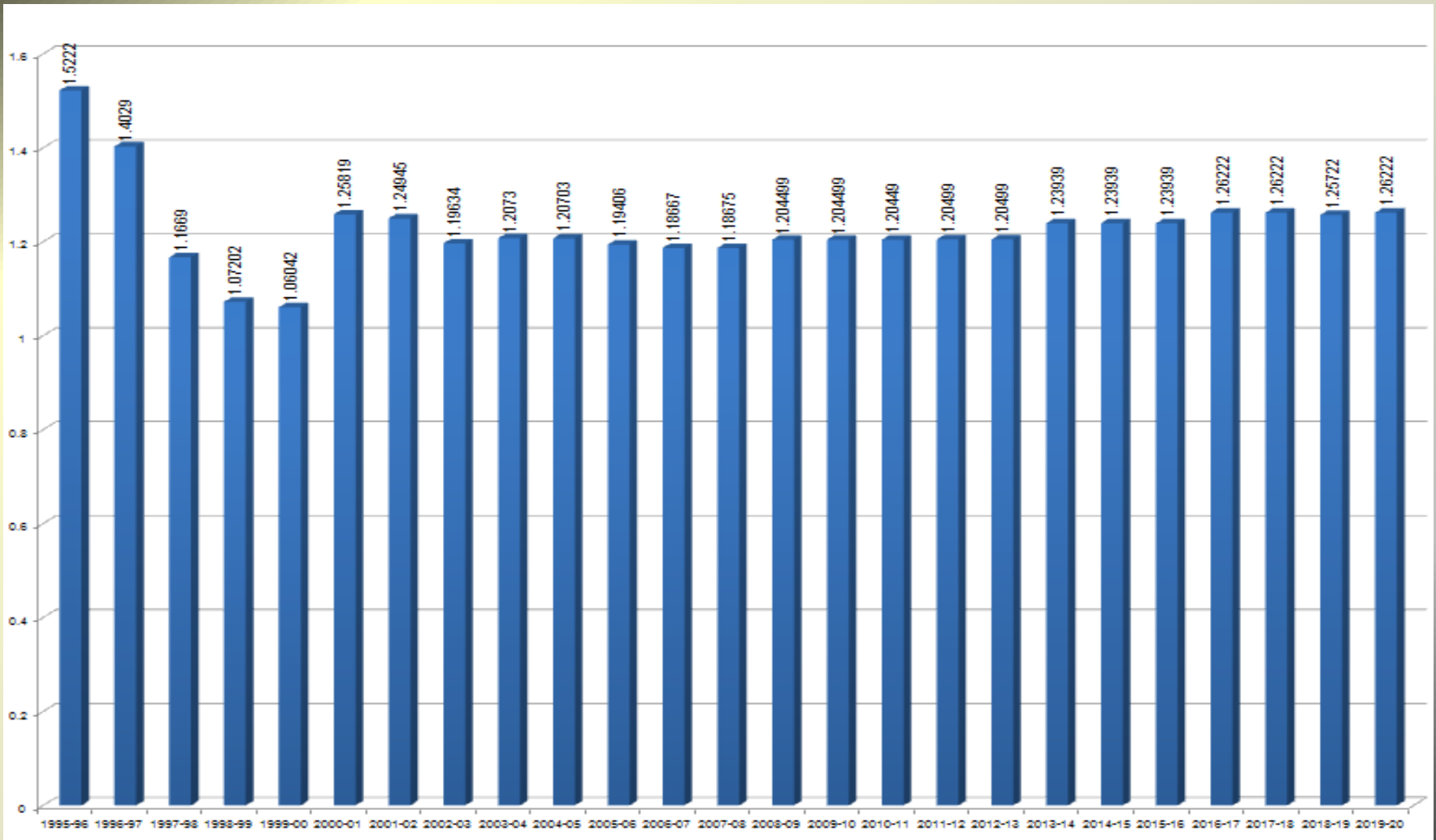
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# Assessed Valuation Data

Year	Valuation	% Change
2009-10	\$1,811,414,782	
2010-11	\$1,827,455,499	0.89%
2011-12	\$1,863,015,202	1.95%
2012-13	\$1,900,602,935	2.02%
2013-14	\$1,923,986,928	1.23%
2014-15	\$1,975,346,568	2.67%
2015-16	\$2,028,134,274	2.67%
2016-17	\$2,088,283,192	2.97%
2017-18	\$2,182,230,131	4.50%
2018-19	\$2,360,217,114	8.16%
2019-20	\$2,493,350,512	5.64%
	10 Year Average	3.27%



# History of Property Tax Levy



Proposed

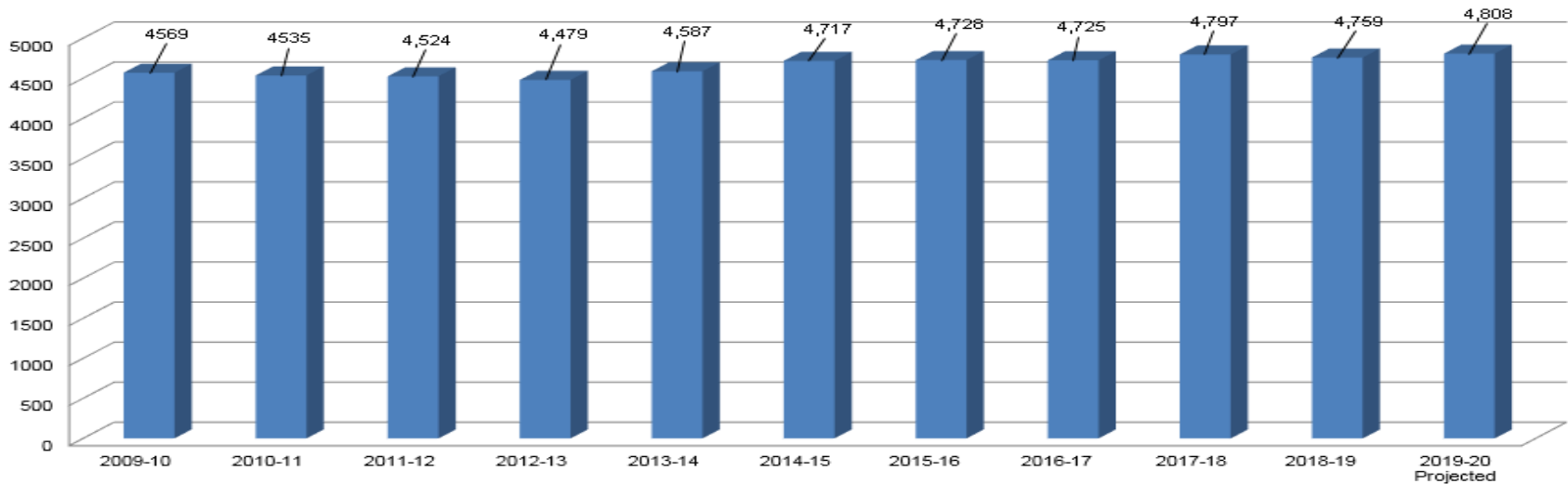


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# Student Enrollment

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Early Childhood	108	102	117	134	129	177	187	190	222	194	242
Kinderqarten - Grad	4,461	4,433	4,407	4,345	4,458	4,540	4,541	4,535	4,575	4,565	4,566
Totals	4,569	4,535	4,524	4,479	4,587	4,717	4,728	4,725	4,797	4,759	4,808

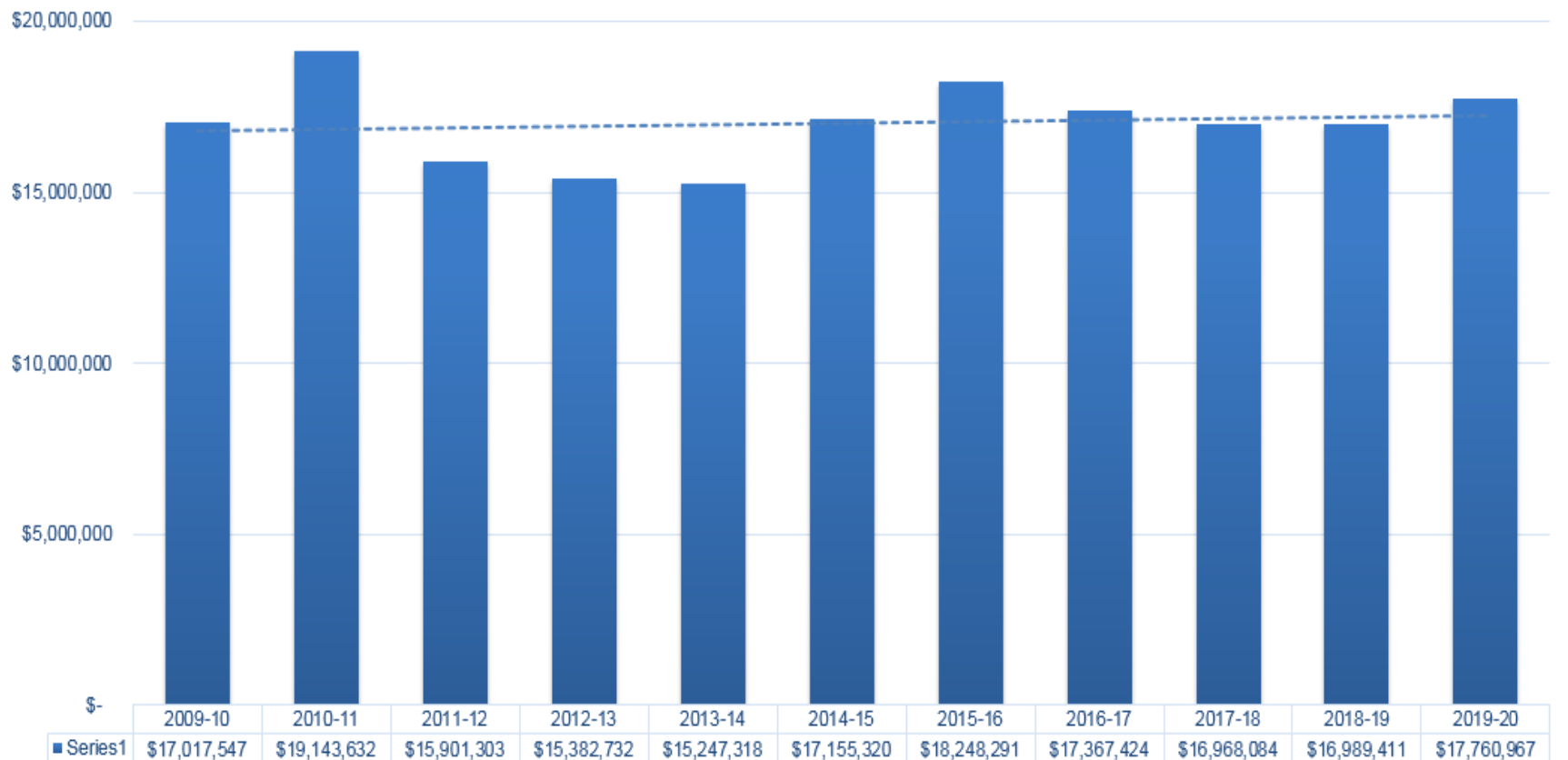
**Enrollment History/Projection**



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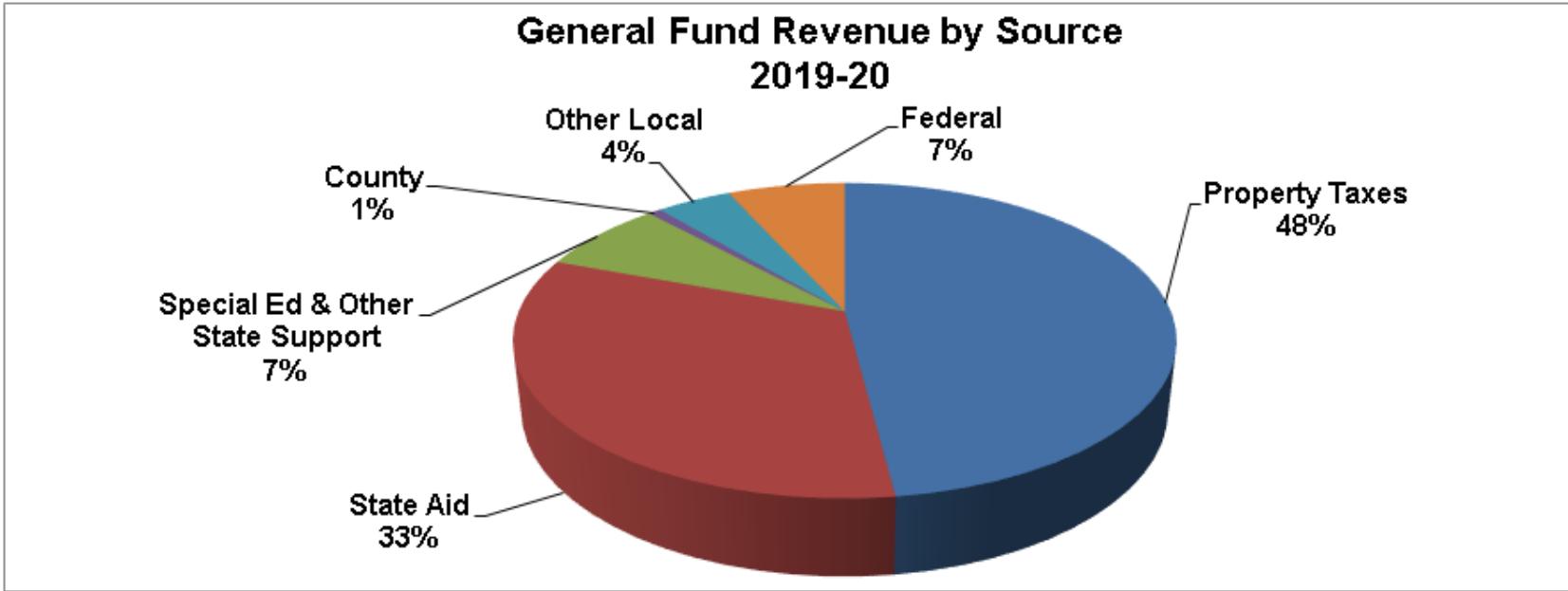
# State Aid History

<b>2009-10</b>	<b>\$</b>	<b>17,017,547</b>
<b>2010-11</b>	<b>\$</b>	<b>19,143,632</b>
<b>2011-12</b>	<b>\$</b>	<b>15,901,303</b>
<b>2012-13</b>	<b>\$</b>	<b>15,382,732</b>
<b>2013-14</b>	<b>\$</b>	<b>15,247,318</b>
<b>2014-15</b>	<b>\$</b>	<b>17,155,320</b>
<b>2015-16</b>	<b>\$</b>	<b>18,248,291</b>
<b>2016-17</b>	<b>\$</b>	<b>17,367,424</b>
<b>2017-18</b>	<b>\$</b>	<b>16,968,084</b>
<b>2018-19</b>	<b>\$</b>	<b>16,989,411</b>
<b>2019-20</b>	<b>\$</b>	<b>17,760,967</b>



# General Fund Revenue Sources

Property Taxes	47.96%	26,108,989.73
State Aid	32.63%	17,760,967.00
Special Ed & Other State Support	7.44%	4,052,595.75
County	0.74%	405,000.00
Other Local	4.37%	2,378,000.00
Federal	6.85%	3,730,483.00
		-
<b>Total Revenue</b>		<b>54,436,035.48</b>



# Where do we spend our money?

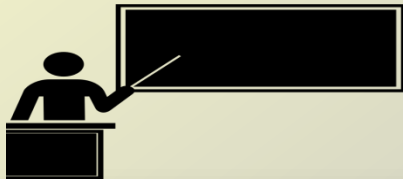
<b>2019-20 Proposed General Fund by Function</b>	
<b>Regular Instruction</b>	\$ 26,693,161
<b>Special Education</b>	5,958,838
<b>Support Services-Pupil</b>	3,853,112
<b>Support Services-Staff</b>	2,388,394
<b>Board of Education</b>	317,135
<b>General Administration</b>	1,568,495
<b>Building Leadership</b>	1,966,229
<b>Business Services</b>	1,615,929
<b>Maintenance &amp; Operations</b>	4,970,585
<b>Regular Transportation</b>	663,184
<b>Special Ed. Transportation</b>	910,237
<b>State Categorical Programs</b>	191,788
<b>Federal Programs</b>	3,288,016
<b>Summer School</b>	24,732
<b>Transfer to Other Funds</b>	26,200
<b>Total</b>	<b>\$ 54,436,035</b>
<b>77% Instruction</b>	<b>3.46% Increase</b>



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# How do we spend our money?

General Fund Expenditure by Object	2019-20	2018-19	% of Budget
Instruction Salaries & Benefits	\$ 25,971,494	\$ 26,041,217	-0.27%
Special Education Salaries & Benefits	\$ 5,485,738	\$ 4,916,375	11.58%
State & Federal Salaries & Benefits	\$ 2,970,814	\$ 3,690,260	-19.50%
Support Services Salaries & Benefits	\$ 5,030,935	\$ 4,140,652	21.50%
Transportation Salaries & Benefits	\$ 1,124,702	\$ 1,063,267	5.78%
Administrative Support Salaries & Benefits	\$ 4,550,556	\$ 4,022,058	13.14%
Operations Salaries & Benefits	\$ 2,927,271	\$ 2,603,930	12.42%
Supplies	\$ 2,902,300	\$ 1,810,216	60.33%
Contracted Services	\$ 2,230,271	\$ 3,921,638	-43.13%
Equipment	\$ 342,653	\$ 119,565	186.58%
Student Transportation, Insurance, Misc	\$ 873,101	\$ -	0.00%
Transfers & Fixed	\$ 26,200	\$ -	0.00%
Other	\$ -	\$ 286,883	0.00%
			0.00%
<b>TOTAL</b>	<b>\$ 54,436,035</b>	<b>\$ 52,616,061</b>	<b>3.46%</b>



88% Personnel



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# All Fund Expenditures

FUNDS		2018-2019	Proposed 2019-2020	
General	\$	52,616,060	\$	54,436,035
Depreciation	\$	3,095,199	\$	3,482,720
Activities	\$	1,273,334	\$	1,206,168
School Nutrition	\$	2,542,100	\$	2,624,815
Bond	\$	4,719,055	\$	4,483,067
Bond Refinance	\$	0	\$	13,712,642
Special Building	\$	597,924	\$	373,043
Q.C.P.U.F.	\$	0	\$	16
Student Fee	\$	132,000	\$	120,000
<b>TOTALS</b>	<b>\$</b>	<b>64,975,689</b>	<b>\$</b>	<b>79,565,085</b>
<b>TOTAL Net of Refunding</b>	<b>\$</b>	<b>64,975,689</b>	<b>\$</b>	<b>66,725,864</b> 2.69% Inc.

\*2010 BAB's \$15.2 Includes a 13,712,642 Refunding. Net of Refunding Change in Operation Budget 2.69%.



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# Proposed Property Tax Levy

<b>Property Tax Request</b>	<b>2018-19</b>	<b>2019-20</b>
General Fund	\$1.057722	\$1.057722
Special Building Fund	\$0.000000	\$0.005000
Bond & Interest Fund	\$0.199496	\$0.199496
Q.C.P.U.F.	\$0.000000	\$0.000000
Total	\$1.257218	\$1.262218



# Property Taxes

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

2018-19  
\$1,886



2019-20  
\$1,893



Home Value	School Taxes
\$75,000	\$947
\$100,000	\$1,262
\$150,000	\$1,893
\$200,000	\$2,524
\$250,000	\$3,155

# Fund Strategies

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



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### Local Assessed Values and Spending Data

2018/19 State Statistical Data						
	Enrollment	Assessed Value	Assessed Value Per Pupil	Total Tax Levy	State Aid	Per Pupil Spending
					18/19	17/18
<b>Fremont</b>	4,732	2,360,217,114	498,777.92	1.2571	17,034,386	11,010.00
<b>Logan View</b>	547	851,987,117	1,557,563.29	0.8454	338,607	13,884.00
<b>Scribner-Snyder</b>	204	470,854,295	2,308,109.29	0.7801	38,960	20,263.00
<b>North Bend</b>	611	1,085,659,295	1,776,856.46	0.7612	860,464	14,948.00
<b>Arlington</b>	700	684,214,228	977,448.90	1.0558	895,259	11,925.00
<b>Cedar Bluffs</b>	428	309,681,003	723,553.75	1.0489	2,010,873	16,670.00
<b>Millard</b>	24,104	10,821,625,693	448,955.60	1.251	76,003,753	9,530.00
<b>Elkhorn</b>	9,857	6,091,384,980	617,975.55	1.39	13,051,157	10,012.00
<b>Westside</b>	5,942	3,598,736,365	605,643.95	1.3849	16,288,212	12,028.00
<b>Lincoln</b>	42,020	22,341,005,059	531,675.51	1.2241	126,604,695	11,589.00
<b>Humphrey</b>	277	933,332,691	3,369,432.10	0.3719	435,040	16,554.00
<b>Centennial</b>	460	1,596,332,864	3,470,288.83	0.4972	68,628	20,618.00

Source: Audited Financial Information per NDE

# How does FPS compare?

- FPS is ranked 13<sup>th</sup> out of 244 school districts in Nebraska in per-pupil spending – Only 12 districts spend less per-pupil.
- FPS currently spends \$11,010 per-pupil compared to the State average of \$12,613.
- FPS annually spends less than the State average by \$7.5 million.
- The current levy and expenditure limitation in Statute do not allow FPS to spend the State average.



# Questions?

## Contact Information:

Brad Dahl – Associate Superintendent at 727-3983 or by email at [brad.dahl@fpsmail.org](mailto:brad.dahl@fpsmail.org)

Susan Plank – Director of Business – [susan.plank@fpsmail.org](mailto:susan.plank@fpsmail.org)

Mark Shepard – Superintendent – [mark.shepard@fpsmail.org](mailto:mark.shepard@fpsmail.org)



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# Budget Summary

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Fremont Public Schools (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 9th day of September, 2019 at 6:30 o'clock, P.M., at 130 East 9th Fremont, Nebraska 68025 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.

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)
	2017-2018 (1)	2018-2019 (2)	2019-2020 (3)			
General	\$ 50,673,414.35	\$ 53,366,060.39	\$ 54,436,035.00	\$ 8,809,788.07	\$ 37,136,833.34	\$ 26,372,716.73
Depreciation	\$ 212,706.47	\$ 318,547.50	\$ 3,482,720.21		\$ 3,482,720.21	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 814,627.73	\$ 805,348.46	\$ 1,206,168.44	\$ -	\$ 1,206,168.44	
School Nutrition	\$ 2,357,575.27	\$ 2,392,927.79	\$ 2,624,815.00	\$ 918,318.62	\$ 3,543,133.62	
Bond	\$ 4,941,237.43	\$ 5,020,650.61	\$ 18,195,708.64	\$ 13,148,088.76	\$ 26,804,118.25	\$ 4,585,534.15
Special Building	\$ 567,393.81	\$ 121,735.36	\$ 373,042.96		\$ 249,622.43	\$ 124,667.53
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 15.89	\$ -	\$ 15.89	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 85,550.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ 120,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 59,652,505.06</b>	<b>\$ 62,145,270.11</b>	<b>\$ 80,438,506.14</b>	<b>\$ 22,876,195.45</b>	<b>\$ 72,542,612.18</b>	<b>\$ 31,082,918.41</b>
				Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax				\$ 4,585,534.15	\$ 26,497,384.26	\$ 31,082,918.41

# Levies to be Set by County

	2018-2019	2019-2020	Change						
Property Valuations	2,360,217,114	2,493,350,512	6%						
<b>2018/19 Budget Information</b>				<b>2019/20 Budget Information</b>					
Fund	2018-2019 Operating Budget	2018-2019 Property Tax Request	2018 Tax Rate	Property Tax Rate (2018-2019 Request Divided By 2019 Valuation)	2019-2020 Operating Budget	2019-2020 Proposed Property Tax Request	Proposed 2019 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	52,616,060.39	24,964,536.11	1.057722	1.001245	54,436,035.00	26,372,716.73	1.057722	0%	3%
<b>2010 BAB's \$15.2</b>	895,741.89	822,960.50	0.034868	0.033002	14,582,147.11	869,505.11	0.034868	0%	1528%
<b>Bond Fund K-8</b>	2,747,145.97	2,523,933.11	0.121080	0.114465	2,669,784.28	2,669,784.28	0.121080	0%	-3%
<b>Bond Fund 9-12</b>	559,885.63	514,393.44	0.023430	0.022111	545,085.19	545,085.19	0.023430	0%	-3%
<b>2010 BAB's \$10.6</b>	516,282.12	474,332.83	0.020097	0.019021	501,159.92	501,159.92	0.020097	0%	-3%
<b>Special Building Fund</b>	597,924.17	-	0.000000	0.000000	373,042.96	124,667.53	0.005000	0%	-38%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	15.89	-	0.000000	0.000000	15.89	-	0.000000	0%	0%
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>	-	-	0.000000	0.000000	-	-	0.000000	0%	0%
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>	-	-	0.000000	0.000000	-	-	0.000000	0%	0%
<b>Total</b>	57,933,056.06	29,300,155.99	1.257197	1.189844	73,107,270.35	31,082,918.76	1.262197	0%	26%
2010 BAB's \$15.2 Includes a \$13,712,642 Refunding.					Net of Refunding Change in Operating Budget				3%

