

Fremont Board of Education
Board of Education SPECIAL HEARINGS
Board Room
130 E 9th St
Main St Education & Administration Center
Fremont, NE 68025
Wednesday, September 28, 2022 6:00 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**

Dr. Brad Dahl will present the proposed budget for the 2022-2023 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. Public Comment

3.3. 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 - PRESENTATION**

Dr. Dahl will present the proposed tax request for the 2022-2023 school year and hear support, opposition, criticism, suggestions, or observations of taxpayers. The related resolution will be acted upon during the regular meeting to follow.

4.1. Open Hearing

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

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

4.2. Public Comment

4.3. Close Hearing

Motion to close 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.



FREMONT PUBLIC SCHOOLS

2022-2023

Proposed Budget/Levy Information And Financial History

Mark Shepard, Brad Dahl & Susan Plank

Agenda



- Budget Timeline
- Budget Goal
- Issues Affecting FPS Budget
- Assessed Valuation Data
- Tax Levy History
- Enrollment
- 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

March 1 – State Aid Certification, Budget Authority & Allowable Reserve Percentage Certification

May – June – District Budget Development

August 20 – Assessed Valuation and Real Growth Percentage Certified by Counties

August 31, September 1 and 2 – BOE Small Group Budget Work Sessions

September 5 - Deadline to Notify and Submit Information to County Clerk for Joint Public Hearing

September 12 – Board Meeting - Budget Update

September 27 – Joint Public Hearing Scheduled by County

September 28 - Board Special Meeting (Budget Hearing, Tax Request Hearing, Approve Budget, Approve Tax Request)

September 30 - Filing Deadline for Budget and LC-2

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 44%) and State equalization aid (approximately 28.5%). 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.

Board of Education Priorities



FREMONT PUBLIC SCHOOLS

Draft Board of Education / District Goals

- Recruitment, Development and Retention of Employees
- Student Outcomes
- School Climate, Culture and Community Engagement

Issues Affecting FPS Finances



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- Revenue Uncertainty - Federal, State, Local
- Nebraska Advantage Act - Personal Property
- Levy / Budget Growth / Reserve - Statutory Limitations
- Recent proposed legislation changing how schools are funded.
- Building maintenance, safety and transportation, staffing needs continue to exceed the ability to fund.
- ESSERS II & III - Sustainability

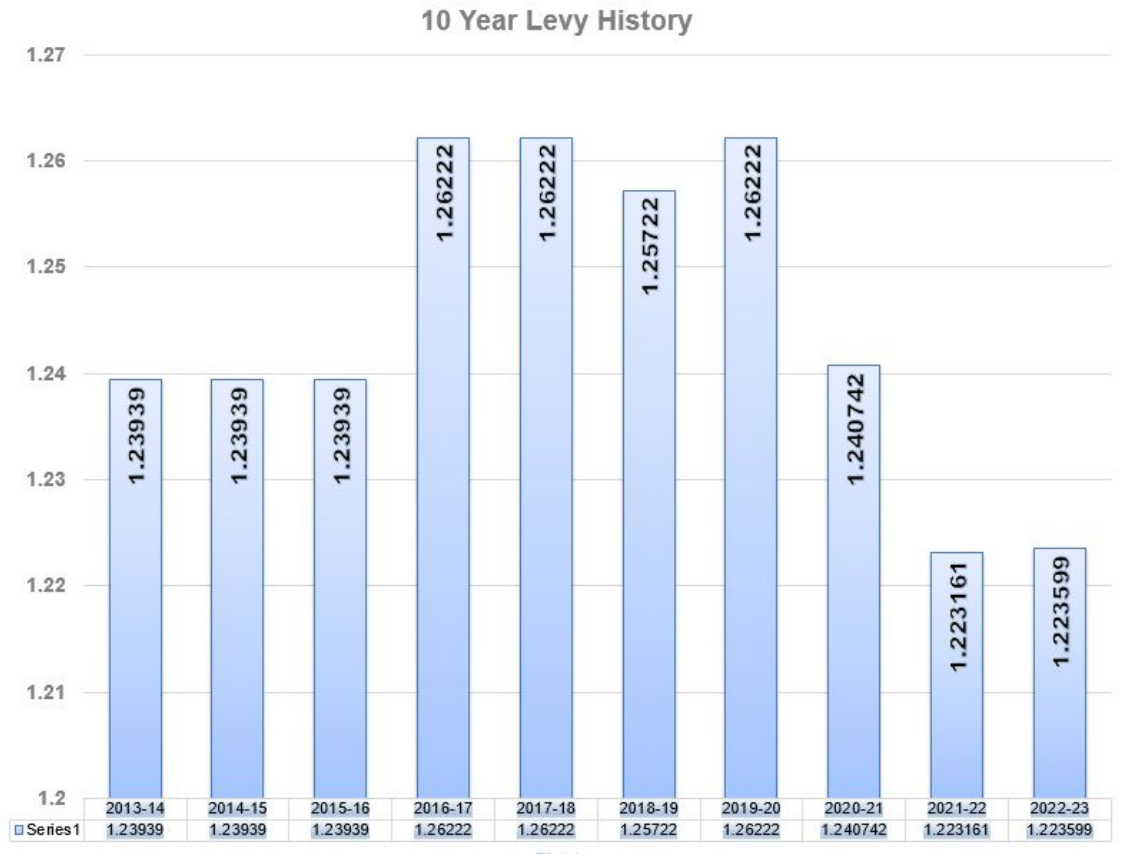
Assessed Valuation by County



FREMONT PUBLIC SCHOOLS

General Fund				
County	2021-22	2022-23	Difference	% Change
Dodge County	\$2,491,573,069	\$2,715,389,023	\$223,815,954	8.98%
Saunders County	\$285,597,142	\$320,527,690	\$34,930,548	12.23%
Douglas County	\$46,059,045	\$46,521,440	\$462,395	1.00%
Total	\$2,823,229,256	\$3,082,438,153	\$259,208,897	9.18%

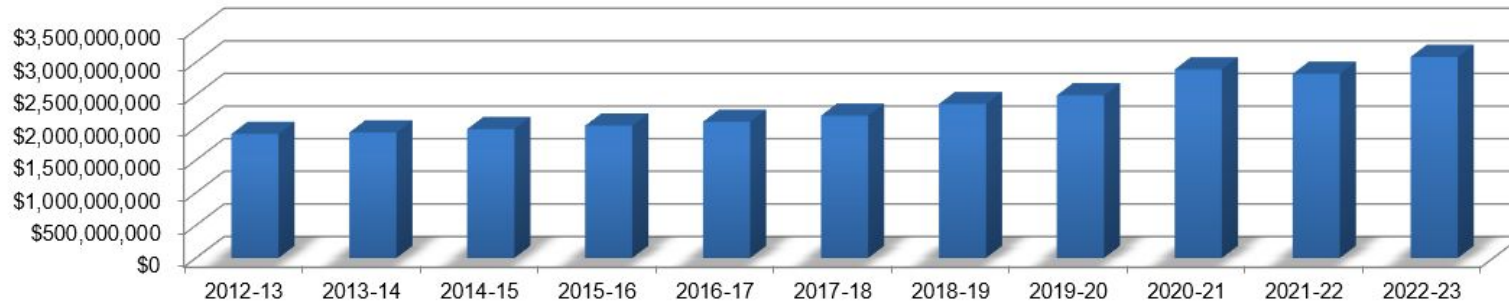
History of Property Tax Levy





Assessed Valuation Data

Year	Valuation	% Change
2012-13	\$1,900,602,935	
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%
2020-21	\$2,891,347,400	15.96%
2021-22	\$2,823,229,256	-2.36%
2022-23	\$3,082,438,153	9.18%
	10 Year Average	5.06%



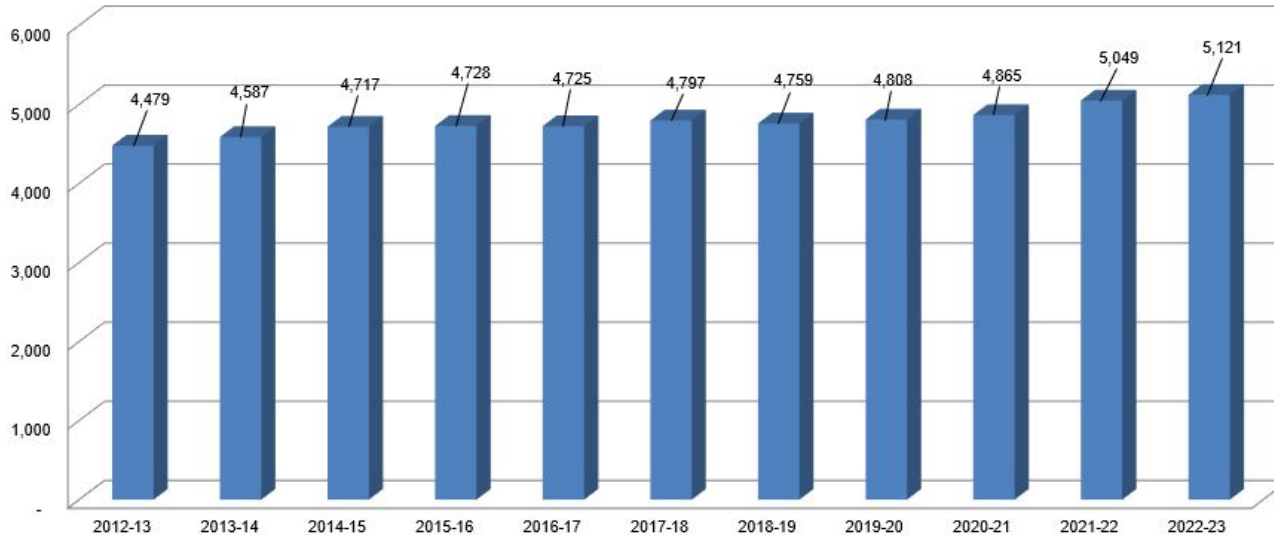
Student Enrollment



FREMONT PUBLIC SCHOOLS

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Early Childhood	134	129	177	187	190	222	194	242	256	287	285
Kinderqarten - Grade 12	4,345	4,458	4,540	4,541	4,535	4,575	4,565	4,566	4,609	4,762	4,836
Totals	4,479	4,587	4,717	4,728	4,725	4,797	4,759	4,808	4,865	5,049	5,121

Enrollment History/Projection

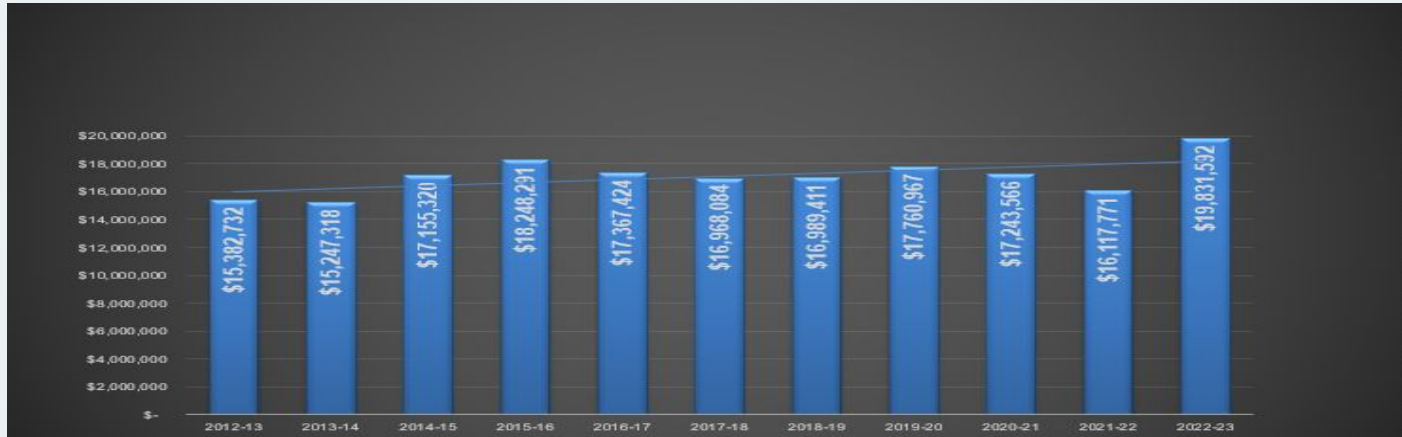


State Aid History



FREMONT PUBLIC SCHOOLS

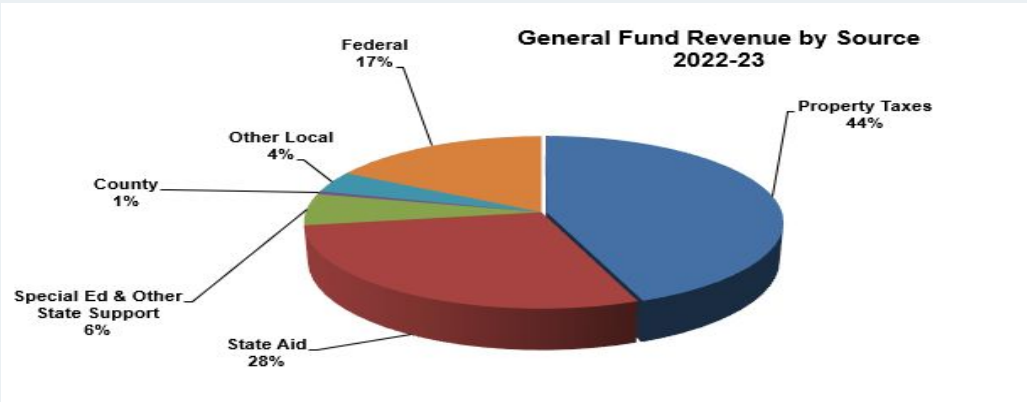
Year	Amount	Change
2012-13	\$ 15,382,732	
2013-14	\$ 15,247,318	\$ (135,414)
2014-15	\$ 17,155,320	\$ 1,908,002
2015-16	\$ 18,248,291	\$ 1,092,971
2016-17	\$ 17,367,424	\$ (880,867)
2017-18	\$ 16,968,084	\$ (399,340)
2018-19	\$ 16,989,411	\$ 21,327
2019-20	\$ 17,760,967	\$ 771,556
2020-21	\$ 17,243,566	\$ (517,401)
2021-22	\$ 16,117,771	\$ (1,125,795)
2022-23	\$ 19,831,592	\$ 3,713,821



General Fund Sources



Property Taxes	44.07%	30,671,770.02
State Aid	28.50%	19,831,592.00
Special Ed & Other State Support	5.95%	4,139,752.00
County	0.58%	405,000.00
Other Local	3.95%	2,749,500.00
Federal	16.95%	11,797,958.00
		-
Total Revenue	100.00%	69,595,572.02



Where do we spend our money?



FREMONT PUBLIC SCHOOLS

2021-22 Proposed General Fund by Function	
Regular Instruction	\$ 27,946,721
Special Education	7,052,402
Support Services-Pupil	5,267,629
Support Services-Staff	2,745,332
Board of Education	481,376
General Administration	1,781,114
Building Leadership	2,315,453
Business Services	2,012,567
Maintenance & Operations	5,732,387
Regular Transportation	959,775
Special Ed. Transportation	1,212,089
State Categorical Programs	347,412
Federal Programs	11,567,368 *
Summer School	52,669
Transfer to Other Funds	21,200
Debt Service	100,455
Total	\$ 69,595,949
70% Instruction	

* Less \$6.2 Million for Capital Improvements

How do we spend our money?



General Fund Expenditure by Object	2021-22	22-23	% Change
Instruction Salaries & Benefits	\$ 27,017,230	\$ 27,456,924	1.63%
Special Education Salaries & Benefits	\$ 6,163,947	\$ 6,421,453	4.18%
State & Federal Salaries & Benefits	\$ 4,405,793	\$ 3,680,992	-16.45%
Support Services Salaries & Benefits	\$ 6,209,105	\$ 6,543,470	5.39%
Transportation Salaries & Benefits	\$ 1,459,107	\$ 1,500,782	2.86%
Administrative Support Salaries & Benefits	\$ 4,967,253	\$ 5,389,304	8.50%
Operations Salaries & Benefits	\$ 3,009,325	\$ 2,860,781	-4.94%
Supplies	\$ 4,306,682	\$ 4,819,692	11.91%
Contracted Services	\$ 2,843,188	\$ 3,033,350	6.69%
Equipment	\$ 6,809,265	\$ 6,232,418	-8.47%
Student Transportation, Insurance, Misc	\$ 1,146,198	\$ 1,410,548	23.06%
Transfers & Fixed	\$ 21,200	\$ 21,200	0.00%
Other- Dues & Fees	\$ 114,739	\$ 225,035	96.13%
TOTAL	\$ 68,473,032	\$ 69,595,949	1.64%
76% Personnel			

All Fund Expenditures



FREMONT PUBLIC SCHOOLS

Funds	2021-2022	Proposed 2022-2023	% Change
General	\$68,473,032	\$69,595,949	1.64%
Depreciation	\$4,113,302	\$4,515,600	9.78%
Activities	\$1,143,952	\$1,209,103	5.70%
School Nutrition	\$2,990,000	\$4,161,000	39.16%
Bond	\$5,528,500	\$5,904,979	6.81%
Special Building	\$124,223,223	\$121,013,803	-2.58%
Student Fee	\$120,000	\$120,000	0.00%
Totals	\$206,592,009	\$206,520,434	-0.03%

Property Tax Levy



FREMONT PUBLIC SCHOOLS

Property Tax Rate

2021-22

2022-23

General Fund

\$1.047722

\$1.005100

Special Building Fund

\$0.017552

\$0.025000

Bond & Interest Fund

\$0.157887

\$0.193499

Total

\$1.223161

\$1.223599

Property Taxes



FREMONT PUBLIC SCHOOLS

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

2021-22
\$1,835



2022-23
\$1,835



Home Value	School Taxes
\$75,000	\$914
\$100,000	\$1,219
\$150,000	\$1,835
\$200,000	\$2,437
\$250,000	\$3,046

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, Personnel etc.)
- Monitor bond market
- Consider district cash flow needs
- Monitor Legislation

How does FPS compare?



FREMONT PUBLIC SCHOOLS

- FPS is ranked 23rd out of 244 school districts in Nebraska in per-pupil spending – Only 22 districts spend less per-pupil.
- FPS currently spends \$13,445 per-pupil compared to the State average of \$14,495.
- FPS annually spends less than the State average by \$5.4 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 School District 1 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 28 day of September, 2022 at 6:00 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 (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	\$ 58,055,037.00	\$ 62,739,718.00	\$ 69,595,949.73	\$ 9,724,452.47	\$ 48,648,632.20	\$ 30,981,586.00
Depreciation	\$ 644,136.00	\$ 391,816.00	\$ 4,515,600.00		\$ 4,515,600.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 648,105.00	\$ 838,623.00	\$ 1,209,103.00	\$ -	\$ 1,209,103.00	
School Nutrition	\$ 2,469,932.00	\$ 3,196,214.00	\$ 4,161,000.00	\$ 633,031.00	\$ 4,794,031.00	
Bond	\$ 4,285,778.00	\$ 5,528,500.00	\$ 5,904,979.51	\$ 3,032,387.00	\$ 3,032,387.00	\$ 5,964,625.51
Special Building	\$ 110,188.00	\$ 4,641,224.50	\$ 121,013,803.94		\$ 120,250,900.50	\$ 770,609.44
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 38,523.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ 120,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 66,251,699.00	\$ 77,456,095.50	\$ 206,520,436.18	\$ 13,389,870.47	\$ 182,570,653.70	\$ 37,716,820.95
				Bond Purposes	Non-Bond Purposes	Total
				\$ 5,964,625.51	\$ 31,752,195.44	\$ 37,716,820.95

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 School District 1 County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 28 day of, September 2022 at Immediately following Budget Hearing at 6:00 PM 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.

	2021-2022	2022-2023	Change
Property Valuations	2,823,229,256	3,082,438,153	9%

2021-2022 Budget Information

2022-2023 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operatin g Budget
General Fund	68,473,032.00	29,579,594.00	1.047722	0.959617	69,595,949.73	30,981,586.00	1.005100	-4%	2%
Bond Fund 10/17 GO BABs	834,901.27	834,901.27	0.029569	0.027086	564,760.38	570,465.00	0.018505	-37%	-32%
Bond Fund(s) K - 8	2,187,985.69	2,223,501.69	0.109976	0.072135	-	-	0.000000	-100%	-100%
Bond Fund(s) 9 - 12	74,786.01	71,218.09	0.003396	0.002310	-	-	0.000000	-100%	-100%
Bond Fund 19 LTGO BABs	340,519.35	422,010.70	0.014946	0.013691	744,671.88	752,193.82	0.024400	63%	119%
Special Building Fund	124,223,223.33	495,527.55	0.017552	0.016076	121,013,803.94	770,609.44	0.025000	42%	-3%
Bond Fund 2021 GO	-	-	0.000000	0.000000	4,595,547.24	4,641,966.66	0.150594	100%	100%
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
Total	196,134,447.65	33,626,753.30	1.223161	1.090915	196,514,733.17	37,716,820.92	1.223599	0%	0%