

Fremont Board of Education  
Board of Education Special Hearing  
Board Room  
130 E 9th St  
Main St Education & Administration Center  
Fremont, NE 68025  
Monday, September 11, 2023 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 2023-2024 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. **TAX REQUEST - PRESENTATION**

Brad Dahl will present the proposed tax request for the 2023-2024 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. 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

2023-2024

# Proposed Budget/Levy Information And Financial History

Mark Shepard, Brad Dahl & Susan Plank

# Agenda



- Budget Timeline
- Budget Goal
- Issues Affecting FPS Budget
- Statutory Limitations
- 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

**June 9** – 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 11** – Board Meeting - Budget Update

**September 21** – Joint Public Hearing Scheduled by County

**September 27** - 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 Priorities



FREMONT PUBLIC SCHOOLS

## Board of Education / District Goals

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

# Issues Affecting FPS Finances



FREMONT PUBLIC SCHOOLS

- 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
- LB 753

# Statutory Limitations



- **Levy Limitation**
  - Maximum Levy Limitation is  $\$1.05 + \text{Exemptions} = \$1.0694$
  - 23-24 Property Tax Levy Subject to Limitation  $\$0.944790$
- **General Fund Expenditure Limitation**
  - Maximum Expenditure Limitation is  $\$73,292,696$
  - 23-24 Proposed General Fund Expenses  $\$67,370,915$
  - Unused Budget Authority  $\$5,921,781$
- **Non-Bond Property Tax Request Authority (LB 243)**
  - Total Property Tax Request Authority  $\$37,131,352$
  - 23-24 Total Property Tax Request  $\$32,968,295$
  - 23-24 Property Tax Authority Not Accessed  $\$4,163,057$
- **Allowable Reserve = 25% of General Fund & Depreciation Fund Expenditures**
  - Total Allowable Reserves  $\$16,842,729$
  - 23-24 Total Reserves  $\$16,821,919$

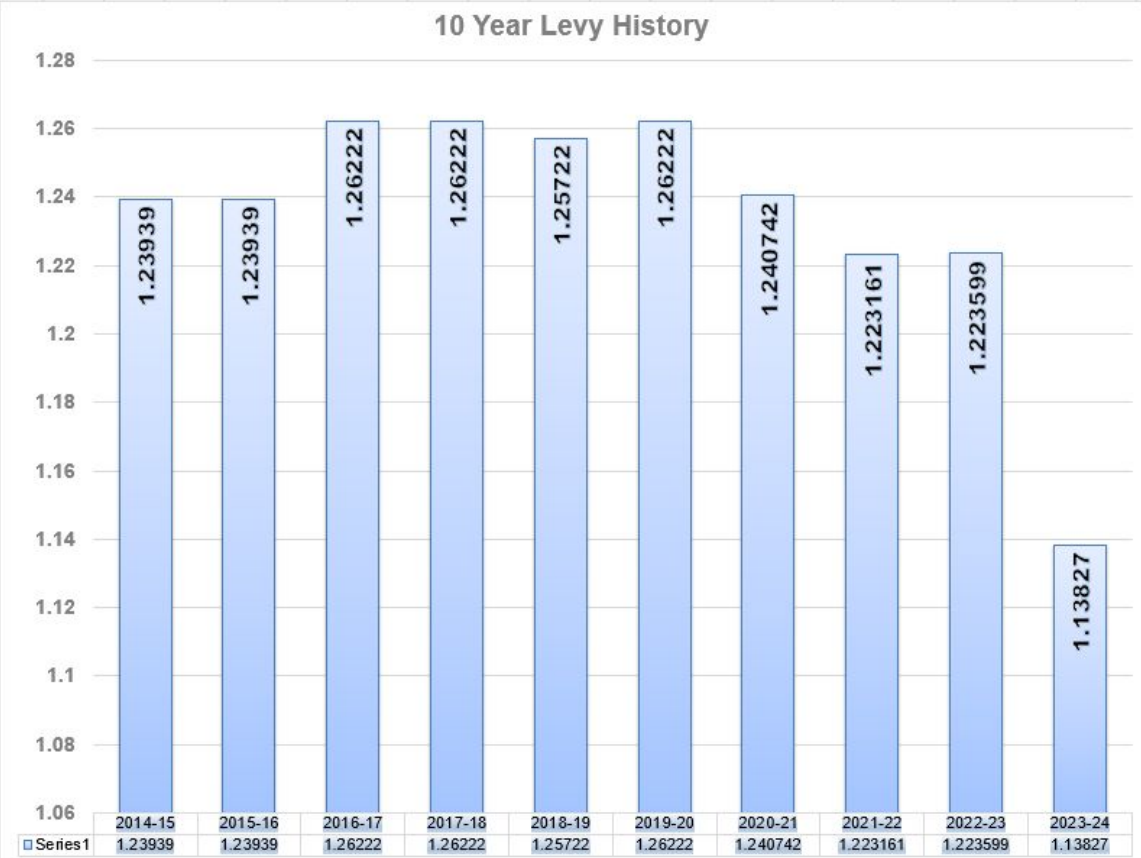
# Assessed Valuation by County



FREMONT PUBLIC SCHOOLS

<b>General Fund</b>				
<b>County</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Difference</b>	<b>% Change</b>
Dodge County	\$2,715,389,023	\$3,053,300,863	\$337,911,840	12.44%
Saunders County	\$320,527,690	\$365,281,551	\$44,753,861	13.96%
Douglas County	\$46,521,440	\$49,732,445	\$3,211,005	6.90%
<b>Total</b>	<b>\$3,082,438,153</b>	<b>\$3,468,314,859</b>	<b>\$385,876,706</b>	<b>12.52%</b>

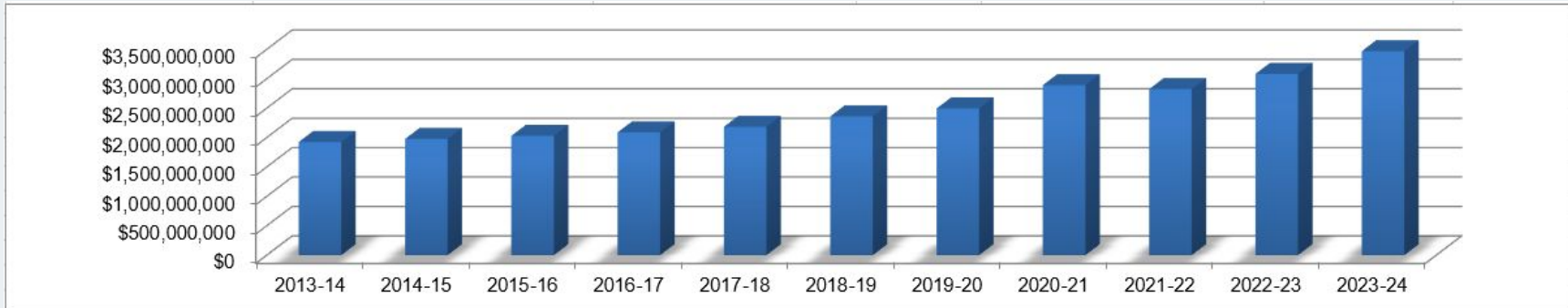
# History of Property Tax Levy





# Assessed Valuation Data

Year	Valuation	% Change
<b>2013-14</b>	<b>\$1,923,986,928</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>2022-23</b>	<b>\$3,082,438,153</b>	<b>9.18%</b>
<b>2023-24</b>	<b>\$3,468,314,859</b>	<b>12.52%</b>
	<b>10 Year Average</b>	<b>6.19%</b>



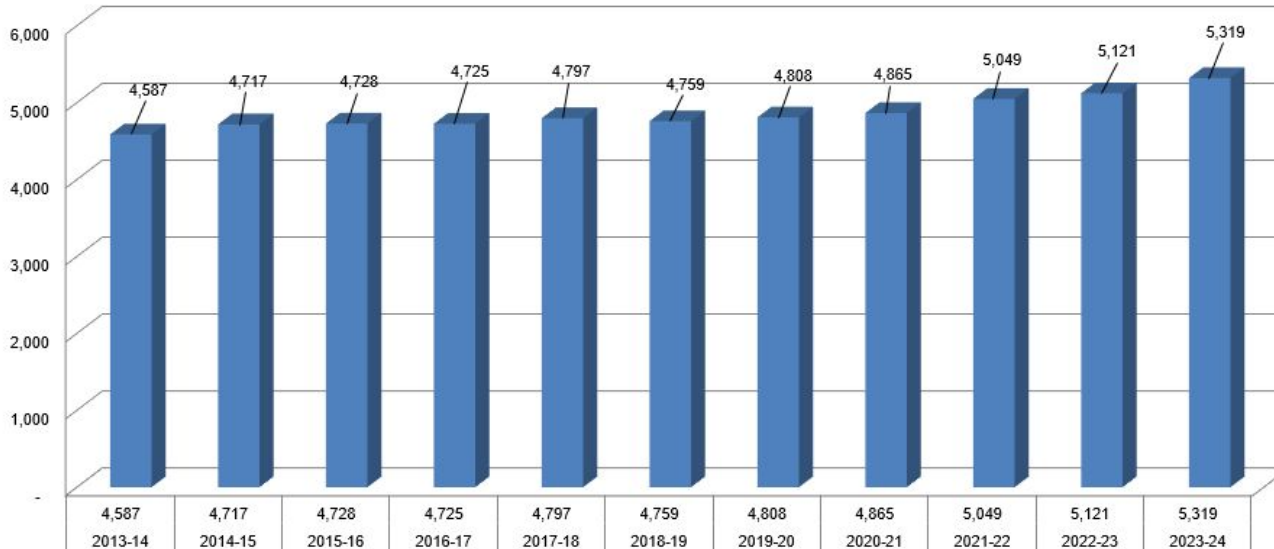
# Student Enrollment



FREMONT PUBLIC SCHOOLS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Early Childhood</b>	129	177	187	190	222	194	242	256	287	285	291
<b>Kindergarten - Grade 12</b>	4,458	4,540	4,541	4,535	4,575	4,565	4,566	4,609	4,762	4,836	5,028
<b>Totals</b>	4,587	4,717	4,728	4,725	4,797	4,759	4,808	4,865	5,049	5,121	5,319

Enrollment History/Projection

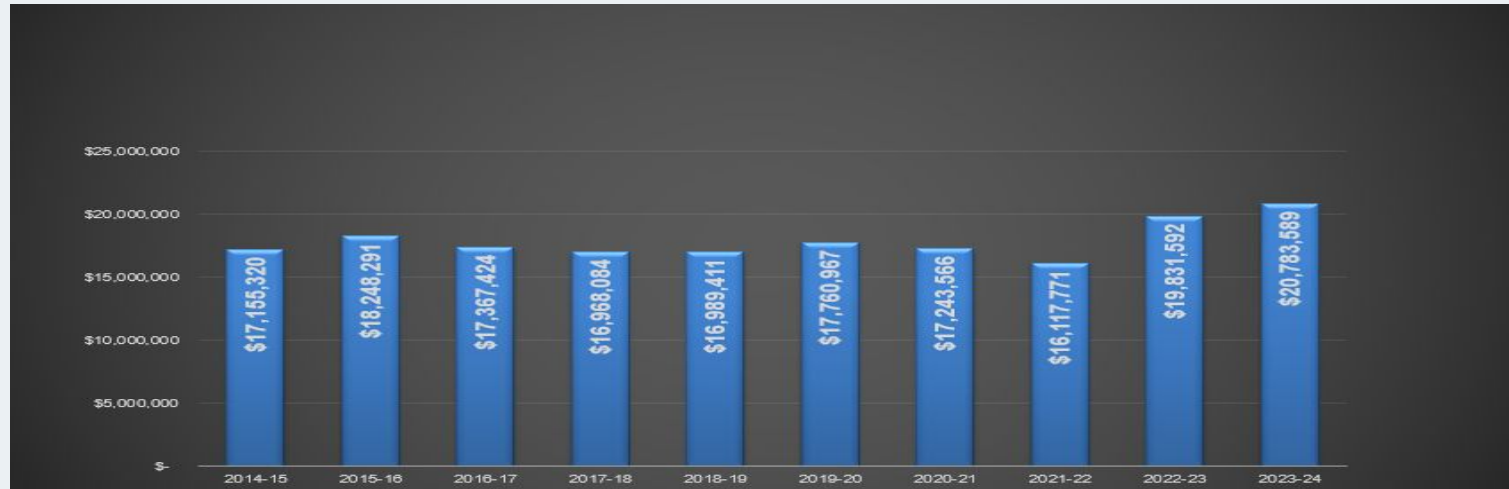


# State Aid History



FREMONT PUBLIC SCHOOLS

Year	Amount	Change
2014-15	\$ 17,155,320	
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
2023-24	\$ 20,783,589	\$ 951,997

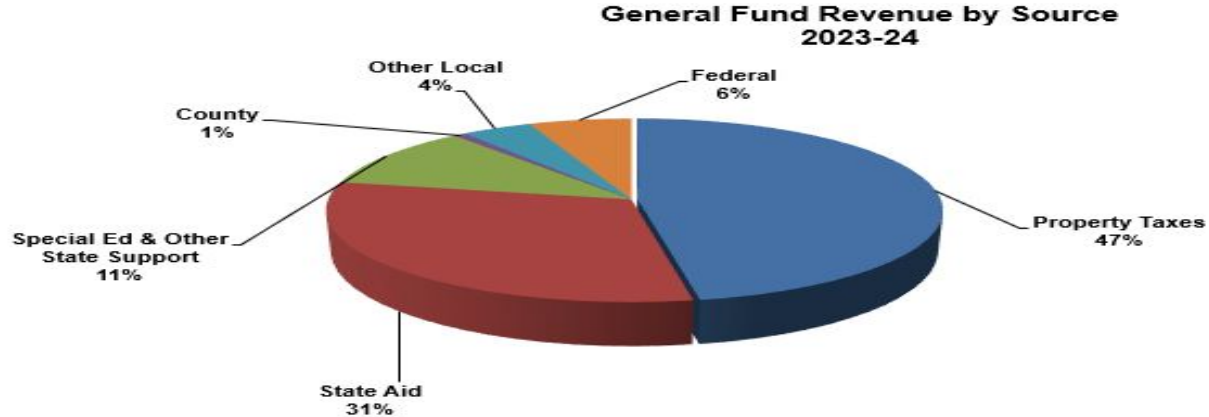


# General Fund Sources



FREMONT PUBLIC SCHOOLS

<b>Property Taxes</b>	<b>47.11%</b>	<b>31,582,201.11</b>
<b>State Aid</b>	<b>31.00%</b>	<b>20,783,589.00</b>
<b>Special Ed &amp; Other State Support</b>	<b>10.87%</b>	<b>7,283,573.00</b>
<b>County</b>	<b>0.75%</b>	<b>500,000.00</b>
<b>Other Local</b>	<b>4.16%</b>	<b>2,789,900.00</b>
<b>Federal</b>	<b>6.11%</b>	<b>4,095,105.00</b>
		-
<b>Total Revenue</b>	<b>100.00%</b>	<b>67,034,368.11</b>



# Where do we spend our money?



General Fund Expenditure by Function	2022-2023	2023-2024	% Change
Regular Instruction	27,946,721	30,668,266	8.87%
Special Education	7,052,402	7,652,996	7.85%
Support Services-Pupil	5,267,629	5,767,794	8.67%
Support Services-Staff	2,745,332	3,335,565	17.70%
Board of Education	481,376	500,678	3.86%
General Administration	1,781,114	1,903,108	6.41%
Building Leadership	2,315,453	2,416,523	4.18%
Business Services	2,012,567	2,004,696	-0.39%
Maintenance & Operations	5,732,387	6,407,385	10.53%
Regular Transportation	959,775	891,067	-7.71%
Special Ed. Transportation	1,212,089	1,315,794	7.88%
State Categorical Programs	347,412	384,207	9.58%
Federal Programs	11,567,368	4,049,448	-185.65%
Summer School	52,669	7,642	-589.20%
Transfer to Other Funds	21,200	65,746	67.75%
Debt Service	100,455	-	
<b>Total</b>	<b>69,595,949</b>	<b>67,370,915</b>	<b>-3.20%</b>
<b>76% Instruction</b>			

# How do we spend our money?



General Fund Expenditure by Object	22-23	23-24	% Change
Instruction Salaries & Benefits	\$ 27,456,924	\$ 29,409,953	7.11%
Special Education Salaries & Benefits	\$ 6,421,453	\$ 6,981,755	8.73%
State & Federal Salaries & Benefits	\$ 3,680,992	\$ 3,706,263	0.69%
Support Services Salaries & Benefits	\$ 6,543,470	\$ 7,079,339	8.19%
Transportation Salaries & Benefits	\$ 1,500,782	\$ 1,544,751	2.93%
Administrative Support Salaries & Benefits	\$ 5,389,304	\$ 5,621,968	4.32%
Operations Salaries & Benefits	\$ 2,860,781	\$ 3,053,288	6.73%
Supplies	\$ 4,819,692	\$ 4,900,056	1.67%
Contracted Services	\$ 3,033,350	\$ 3,282,670	8.22%
Equipment	\$ 6,232,418	\$ 126,287	-97.97%
Student Transportation, Insurance, Misc	\$ 1,410,548	\$ 1,517,358	7.57%
Transfers & Fixed	\$ 21,200	\$ 65,746	210.12%
Other- Dues & Fees	\$ 225,035	\$ 81,481	-63.79%
TOTAL	\$ 69,595,949	\$ 67,370,915	-3.20%
<b>80% Personnel</b>			

# All Fund Expenditures



FREMONT PUBLIC SCHOOLS

<b>Funds</b>	<b>2022-2023</b>	<b>Proposed 2023-2024</b>	<b>% Change</b>
General	\$69,595,949	\$67,370,915	-3.20%
Depreciation	\$4,515,600	\$3,731,781	-17.36%
Activities	\$1,209,103	\$1,178,246	-2.55%
School Nutrition	\$4,161,000	\$4,550,000	9.35%
Bond	\$5,904,979	\$6,799,737	15.15%
Special Building	\$121,013,803	\$90,522,631	-25.20%
Student Fee	\$120,000	\$120,000	0.00%
<b>Totals</b>	<b>\$206,520,434</b>	<b>\$174,273,310</b>	<b>-15.61%</b>

# Property Tax Levy



FREMONT PUBLIC SCHOOLS

## Property Tax Rate

**2021-22**

**2022-23**

General Fund

\$1.005100

\$0.919790

Special Building Fund

\$0.025000

\$0.025000

Bond & Interest Fund

\$0.193499

\$0.193481

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Total

**\$1.223599**

**\$1.138271**

# Property Taxes



FREMONT PUBLIC SCHOOLS

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

2022-23  
\$1,835



2023-24  
\$1,707



**Home Value**

**School Taxes**

\$75,000

\$853

\$100,000

\$1,138

\$150,000

\$1,707

\$200,000

\$2,276

\$250,000

\$2,845

# Budget Highlights



FREMONT PUBLIC SCHOOLS

- Increases to Insurance premiums, utilities, fuel.
- 12 additional FTE's in GF Budget for 23-24
- Budgeted for 3 Additional FTE's (HotSpots, unforeseen needs)
- Budgeted for 15 student teachers at \$4,500 stipend
- Mid-Year Classified Adjustment (\$300K)
- Technology Costs
- Text Books/Subscriptions
- Previous Approvals (Field Lighting, Kitchen Equipment, Transportation/Custodial Contracts)
- Financing Bonds - Remaining Issuance Fall 2023
- Vehicles/Equipment (Depreciation Fund)

# 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?



- FPS is ranked 6th out of 244 school districts in Nebraska in per-pupil spending – Only 5 districts spend less per-pupil.
- FPS currently spends \$12,081 per-pupil compared to the State average of \$15,113.
- FPS annually spends less than the State average by \$15.2 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 11 day of September, 2023 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 (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 56,749,008.00	\$ 67,233,750.00	\$ 67,370,915.00	\$ 13,090,138.00	\$ 48,878,848.00	\$ 31,901,217.00
Depreciation	\$ 385,841.00	\$ 2,079,980.26	\$ 3,731,781.06		\$ 3,731,781.06	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 837,834.00	\$ 937,826.04	\$ 1,178,246.23	\$ -	\$ 1,178,246.23	
School Nutrition	\$ 3,055,547.00	\$ 3,750,765.82	\$ 4,550,000.00	\$ 104,354.87	\$ 4,654,354.87	
Bond	\$ 3,518,416.00	\$ 5,800,153.00	\$ 6,799,737.00	\$ 4,260,276.96	\$ 4,406,176.96	\$ 6,721,047.00
Special Building	\$ 5,929,289.00	\$ 41,705,067.00	\$ 90,522,630.93		\$ 89,664,223.00	\$ 867,078.93
Qualified Capital Purpose Undertaking	\$ -	\$ 16.00	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 35,253.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ 120,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 70,511,188.00</b>	<b>\$ 121,627,558.12</b>	<b>\$ 174,273,310.22</b>	<b>\$ 17,454,769.83</b>	<b>\$ 152,633,630.12</b>	<b>\$ 39,489,342.93</b>
				<b>Bond Purposes</b>	<b>Non-Bond Purposes</b>	<b>Total</b>
				<b>\$ 6,721,047.00</b>	<b>\$ 32,768,295.93</b>	<b>\$ 39,489,342.93</b>

# 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 77-1632, that the governing body will meet on the 11 day of, September 2023 at Immediately following Budget Hearing 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 setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	3,082,438,153	3,468,314,859	13%

### 2022-2023 Budget Information

### 2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operatin g Budget
<b>General Fund</b>	69,595,949.73	30,981,586.00	1.005100	0.893275	67,370,915.00	31,901,217.00	0.919790	-8%	-3%
<b>Bond Fund 10/17 GO BABS</b>	564,760.38	570,465.00	0.018505	0.016448	620,231.00	620,231.00	0.017882	-3%	10%
<b>Bond Fund(s) K - 8</b>	-	-	0.000000	0.000000	-	-	0.000000	0%	0%
<b>Bond Fund(s) 9 - 12</b>	-	-	0.000000	0.000000	-	-	0.000000	0%	0%
<b>Bond Fund 19 LTGO BABS</b>	744,671.88	752,193.82	0.024400	0.021688	762,878.00	762,878.00	0.021995	-10%	2%
<b>Special Building Fund</b>	121,013,803.94	770,609.44	0.025000	0.022219	90,522,630.93	867,078.93	0.025000	0%	-25%
<b>Bond Fund 21 GO</b>	4,595,547.24	4,641,966.66	0.150594	0.133839	5,416,628.00	5,337,937.00	0.153604	2%	18%
<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>	196,514,733.17	37,716,820.92	1.223599	1.087469	164,693,282.93	39,489,341.93	1.138271	-7%	-16%