

Fremont Board of Education
Board of Education Special Hearing
Board Room
130 E 9th St
Fremont, NE 68025
Monday, September 9, 2024 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 2024-2025 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 2024-2025 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

2024-2025

Proposed Budget/Levy Information And Financial History

Mark Shepard, Susan Plank & Brad Dahl

Budget Timeline



FREMONT PUBLIC SCHOOLS

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

March – June – District Budget Development

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

August 26 - 30 – BOE Small Group Budget Work Sessions Scheduled

September 4 - Deadline to Notify and Submit Information to County Clerk for Joint Public Hearing

September 9 – Board Meeting - Budget Update (Possible - Budget Hearing, Tax Request Hearing, Approve Budget, Approve Tax Request)

September 23 – Joint Public Hearing Scheduled by County

September 25 - Board Special Meeting (Possible - Budget Hearing, Tax Request Hearing, Approve Budget, Approve Tax Request)

September 30 - Filing Deadline for Budget and LC-2



Board of Education Priorities

Board of Education / District Goals

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

Statutory Limitations



FREMONT PUBLIC SCHOOLS

- **Levy Limitation**
 - Maximum Levy Limitation is $\$1.05 + \text{Exemptions} = \1.0540265
 - 24-25 Property Tax Levy Subject to Limitation $\$0.856864$
- **General Fund Expenditure Limitation**
 - Maximum Expenditure Limitation is $\$80,081,154$
 - 24-25 Proposed General Fund Expenses $\$72,486,313$
 - Unused Budget Authority $\$7,594,841$
- **Non-Bond Property Tax Request Authority (LB 243)**
 - Total Property Tax Request Authority $\$38,619,726$
 - 24-25 Total Property Tax Request $\$34,059,365$
 - 23-24 Property Tax Authority Not Accessed $\$4,560,361$
- **Allowable Reserve = 25% of General Fund & Depreciation Fund Expenditures**
 - Total Allowable Reserves $\$18,121,578$
 - 24-25 Total Reserves $\$18,027,679$

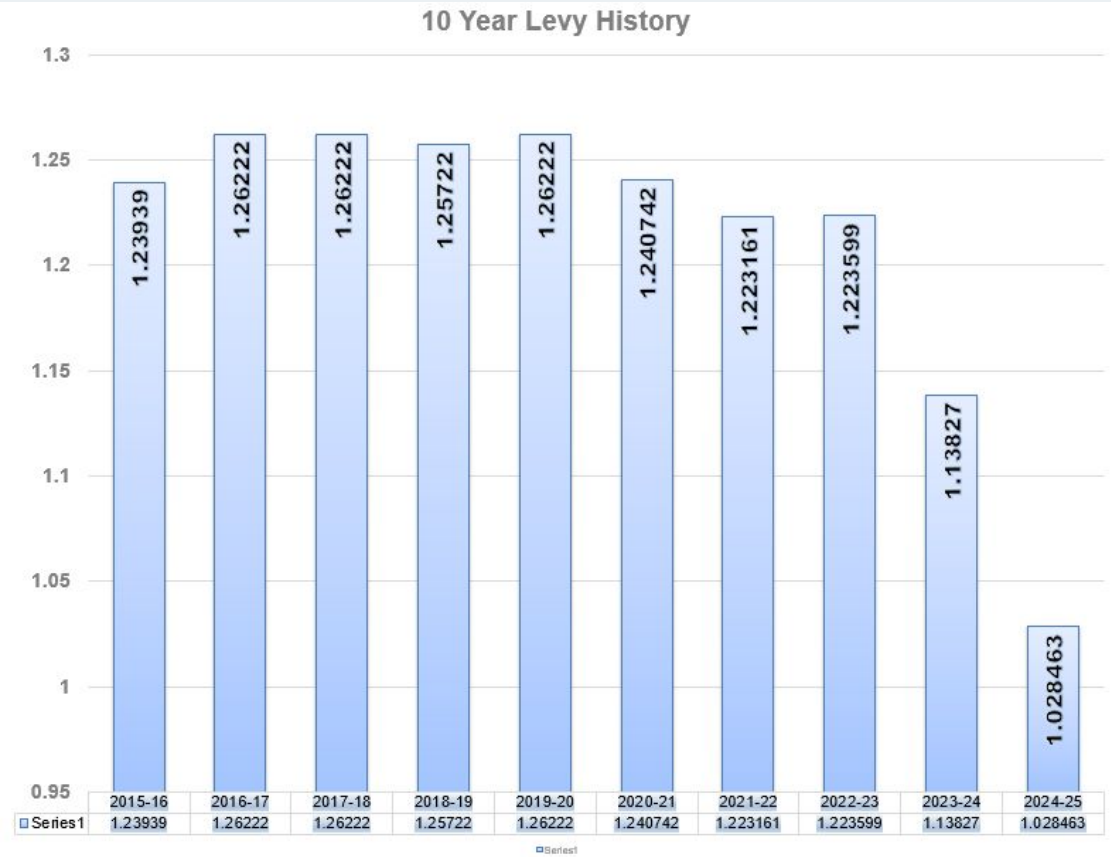
Assessed Valuation by County



FREMONT PUBLIC SCHOOLS

General Fund				
County	2023-24	2024-25	Difference	% Change
Dodge County	\$3,053,300,863	\$3,509,555,063	\$456,254,200	14.94%
Saunders County	\$365,281,551	\$395,550,841	\$30,269,290	8.29%
Douglas County	\$49,732,445	\$51,190,780	\$1,458,335	2.93%
Total	\$3,468,314,859	\$3,956,296,684	\$487,981,825	14.07%

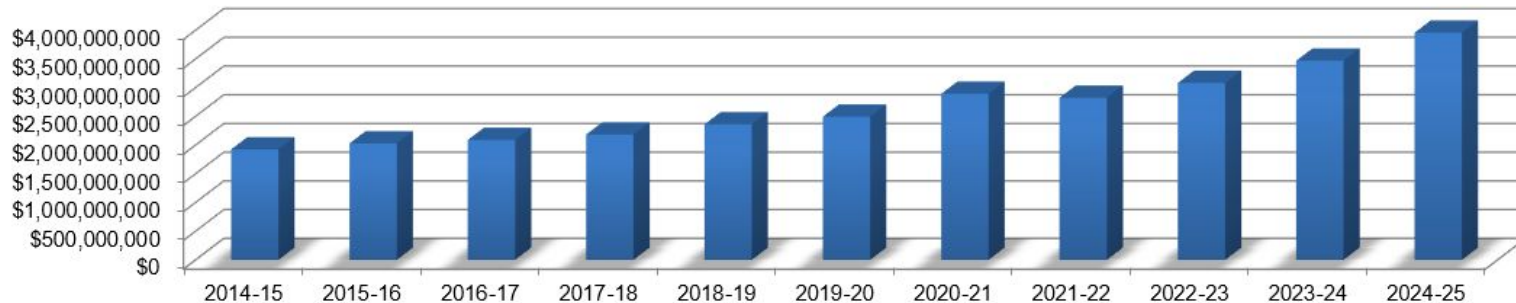
History of Property Tax Levy





Assessed Valuation Data

Year	Valuation	% Change
2014-15	\$1,923,986,928	
2015-16	\$2,028,134,274	5.41%
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%
2023-24	\$3,468,314,859	12.52%
2024-25	\$3,956,296,684	14.07%
	10 Year Average	7.61%



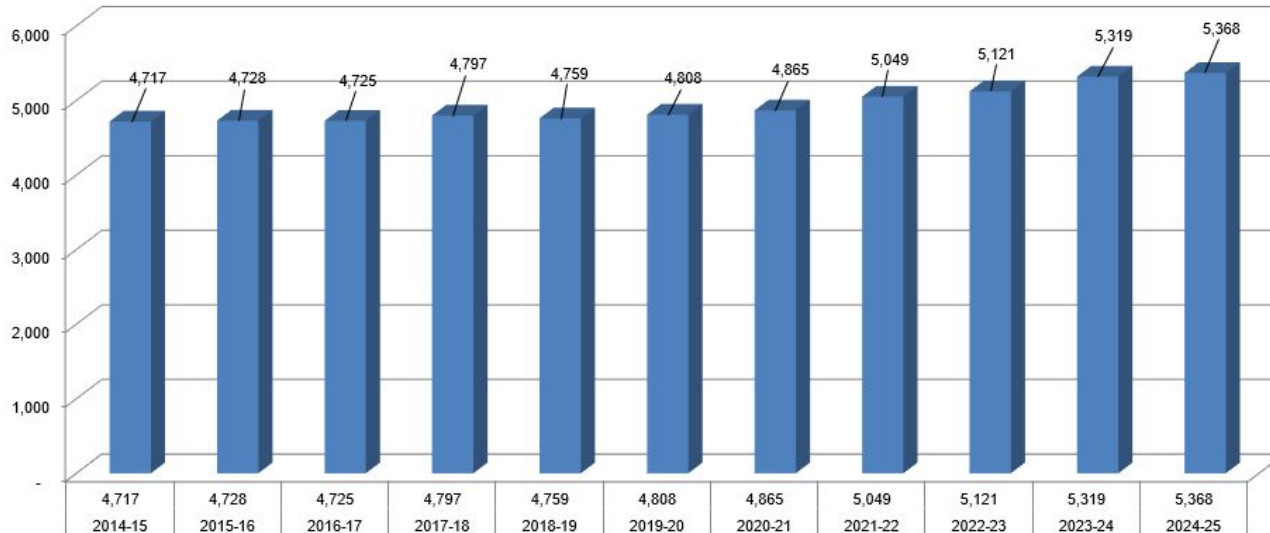
Student Enrollment



FREMONT PUBLIC SCHOOLS

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Early Childhood	177	187	190	222	194	242	256	287	285	291	282
Kindergarten - Grade 12	4,540	4,541	4,535	4,575	4,565	4,566	4,609	4,762	4,836	5,028	5086
Totals	4,717	4,728	4,725	4,797	4,759	4,808	4,865	5,049	5,121	5,319	5,368

Enrollment History/Projection



State Aid History



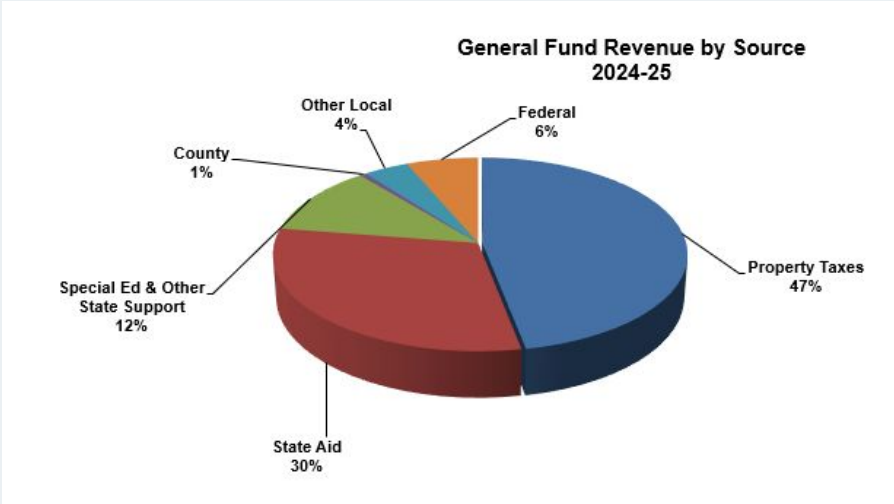
Year	Amount	Change
2015-16	\$ 18,248,291	
2016-17	\$ 17,367,424	\$ (880,867)
2017-18	\$ 16,968,084	\$ (399,340)
2018-19	\$ 16,989,411	\$ 21,327
2019-20	\$ 17,760,967	\$ 771,556
2020-21	\$ 17,243,566	\$ (517,401)
2021-22	\$ 16,117,771	\$ (1,125,795)
2022-23	\$ 19,831,592	\$ 3,713,821
2023-24	\$ 20,783,589	\$ 951,997
2024-25	\$ 21,868,519	\$ 1,084,930



General Fund Sources



Property Taxes	46.99%	33,718,770.86
State Aid	30.48%	21,868,519.00
Special Ed & Other State Support	11.63%	8,343,000.00
County	0.59%	425,000.00
Other Local	3.96%	2,843,900.00
Federal	6.35%	4,554,831.00
		-
Total Revenue	100.00%	71,754,020.86



Where do we spend our money?



FREMONT PUBLIC SCHOOLS

General Fund Expenditure by Function	2023-2024	2024-2025	% Change
Regular Instruction	30,668,266	31,880,352	3.80%
Special Education	7,652,996	8,576,390	10.77%
Support Services-Pupil	5,767,794	6,744,808	14.49%
Support Services-Staff	3,335,565	3,586,637	7.00%
Board of Education	500,678	657,656	23.87%
General Administration	1,903,108	1,994,288	4.57%
Building Leadership	2,416,523	2,460,045	1.77%
Business Services	2,004,696	2,112,483	5.10%
Maintenance & Operations	6,407,385	6,612,493	3.10%
Regular Transportation	891,067	1,027,704	13.30%
Special Ed. Transportation	1,315,794	1,651,894	20.35%
State Categorical Programs	384,207	540,375	28.90%
Federal Programs	4,049,448	4,554,831	11.10%
Summer School	7,642	14,708	48.04%
Transfer to Other Funds	65,746	71,650	8.24%
Debt Service	-	-	
Total	67,370,915	72,486,314	7.59%
76% Instruction			

How do we spend our money?



General Fund Expenditure by Object	23-24	24-25	% Change
Instruction Salaries & Benefits	\$ 29,409,953	\$ 31,191,589	6.06%
Special Education Salaries & Benefits	\$ 6,981,755	\$ 7,936,019	13.67%
State & Federal Salaries & Benefits	\$ 3,706,263	\$ 3,620,725	-2.31%
Support Services Salaries & Benefits	\$ 7,079,339	\$ 7,991,422	12.88%
Transportation Salaries & Benefits	\$ 1,544,751	\$ 1,782,436	15.39%
Administrative Support Salaries & Benefits	\$ 5,621,968	\$ 5,662,088	0.71%
Operations Salaries & Benefits	\$ 3,053,288	\$ 3,186,529	4.36%
Supplies	\$ 4,900,056	\$ 4,867,543	-0.66%
Contracted Services	\$ 3,282,670	\$ 3,933,233	19.82%
Equipment	\$ 126,287	\$ 316,402	150.54%
Student Transportation, Insurance, Misc	\$ 1,517,358	\$ 1,810,376	19.31%
Transfers & Fixed	\$ 65,746	\$ 71,650	8.98%
Other- Dues & Fees	\$ 81,481	\$ 116,302	42.74%
TOTAL	\$ 67,370,915	\$ 72,486,314	7.59%
85% Personnel			

All Fund Expenditures



FREMONT PUBLIC SCHOOLS

Funds	2023-2024	Proposed 2024-2025	% Change
General	\$67,370,915	\$72,486,313	7.59%
Depreciation	\$3,731,781	\$3,087,291	-17.27%
Activities	\$1,178,246	\$960,000	-18.52%
School Nutrition	\$4,550,000	\$4,400,000	-3.30%
Bond	\$6,799,737	\$6,583,974	-3.17%
Special Building	\$90,522,631	\$24,221,928	-73.24%
Student Fee	\$120,000	\$120,000	0.00%
Totals	\$174,273,310	\$111,859,506	-35.81%

Property Tax Levy



FREMONT PUBLIC SCHOOLS

Property Tax Rate

2023-24

2024-25

General Fund

\$0.919790

\$0.860890

Special Building Fund

\$0.025000

\$0.000000

Bond & Interest Fund

\$0.193481

\$0.167572

Total

\$1.138271

\$1.028462 (9.65%)

Property Taxes



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

2023-24
\$1,707



2024-25
\$1,542



Home Value	23-24	24-25
\$75,000	\$853.70	\$771.35
\$100,000	\$1,138.27	\$1,028.46
\$150,000	\$1,707.41	\$1,542.62
\$200,000	\$2,276.54	\$2,056.92
\$250,000	\$2,845.68	\$2,571.16

Budget Highlights



FREMONT PUBLIC SCHOOLS

- Increases to Insurance premiums, utilities, fuel.
- 11 additional FTE's in GF Budget for 24-25
- Budgeted for 1 Additional FTE's (HotSpots, unforeseen needs)
- Budgeted for 15 student teachers at \$4,500 stipend
- Technology Costs
- Text Books/Subscriptions (\$1.7 million from DF)
- Previous Approvals (Transportation/Custodial Contracts)
- Energy Grants (TBD)

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 5th out of 244 school districts in Nebraska in per-pupil spending – Only 4 districts spend less per-pupil.
- FPS currently spends \$12,799 per-pupil compared to the State average of \$16,214.
- FPS annually spends less than the State average by \$18.3 million.
- The current levy and expenditure limitation in Statute do not allow FPS to spend the State average.

Budget Summary - Corrected



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 9 day of September, 2024 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)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 62,869,572.00	\$ 67,370,915.00	\$ 72,486,313.00	\$ 14,940,388.00	\$ 53,707,929.00	\$ 34,059,365.00
Depreciation	\$ 2,079,980.00	\$ 2,700,000.00	\$ 3,087,291.40		\$ 3,087,291.40	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 960,411.00	\$ 952,325.00	\$ 960,000.00	\$ 230,000.00	\$ 1,190,000.00	
School Nutrition	\$ 3,616,797.00	\$ 3,905,981.75	\$ 4,400,000.00	\$ 143,555.48	\$ 4,543,555.48	
Bond	\$ 5,800,153.00	\$ 6,730,621.75	\$ 6,563,974.50	\$ 5,680,817.25	\$ 5,680,817.75	\$ 6,630,277.00
Special Building	\$ 51,360,729.00	\$ 62,493,425.00	\$ 24,221,928.00		\$ 24,221,928.00	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 20.00	\$ -	\$ 20.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 20,068.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ 120,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 126,707,710.00	\$ 144,273,268.50	\$ 111,839,526.90	\$ 20,994,760.73	\$ 92,551,541.63	\$ 40,689,642.00
				Bond Purposes	Non-Bond Purposes	Total
				\$ 6,630,277.00	\$ 34,059,365.00	\$ 40,689,642.00

Breakdown of Property Tax

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 9 day of, September 2024 at Immediately Following Budget Hearing at 6:30 P.M. 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.

	2023-2024	2024-2025	Change						
Property Valuations	3,468,314,859	3,956,296,684	14%						
2023-2024 Budget Information					2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	67,370,915.00	31,901,217.00	0.919790	0.806340	72,486,313.00	34,059,365.00	0.860890	-6%	8%
Bond Fund 10/17 GO BABS	620,231.00	620,231.00	0.017882	0.015677	615,656.06	615,656.06	0.015559	-13%	-1%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	0%	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	0%	0
Bond Fund 19 LTGO BABS	762,878.00	762,878.00	0.021995	0.019283	753,661.61	753,661.61	0.019047	-13%	-1%
Special Building Fund	90,522,630.93	867,078.93	0.025000	0.021916	24,221,928.00	-	0.000000	-100%	-73%
Bond Fund(s) 21/23 GO	5,416,628.00	5,337,937.00	0.153604	0.134923	5,260,959.55	5,260,959.55	0.132967	-13%	-3%
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	164,693,282.93	39,489,341.93	1.138271	0.998139	103,338,518.22	40,689,642.22	1.028463	-10%	-37%

LB 644 Postcard Information



FREMONT PUBLIC SCHOOLS

FREMONT PUBLIC SCHOOLS			
<i>ADOPTED FOR 2021</i>			
Funds	Levy Request for 2021	2021 Total Valuation	Tax Dollars Requested for 2021
General	\$ 1.047722	\$ 2,823,229,256	\$ 29,579,594
Special Building	\$ 0.017552	\$ 2,823,229,256	\$ 495,533
Bond Fund	\$ -	\$ 2,823,229,256	\$ -
2010 BABs \$15.2	\$ 0.029569	\$ 2,823,569,523	\$ 834,901
Bond Fund K-8	\$ 0.109976	\$ 2,021,810,269	\$ 2,223,506
Bond Fund 9-12	\$ 0.003396	\$ 2,097,116,812	\$ 71,218
2010 BABS \$10.6	\$ 0.014946	\$ 2,823,569,523	\$ 422,011
Total	\$ 1.223161		\$ 33,626,763.35
<i>ESTIMATED FOR 2022 - OPTION A: TOTAL ONLY</i>			
Fund(s)	Levy Request for 2022	2022 Total Valuation*	Tax Dollars Requested for 2022
All Funds			\$ -
<i>ESTIMATED FOR 2022 - OPTION B: FUND BREAKDOWN</i>			
Fund(s)**	Levy Request for 2022	2022 Total Valuation*	Tax Dollars Requested for 2022
General	\$ 1.005100	\$ 3,082,438,153	\$ 30,981,586
Special Building	\$ 0.025000	\$ 3,082,438,153	\$ 770,610
2021 GO Bonds	\$ 0.150594	\$ 3,082,438,153	\$ 4,641,966.91
2010 GO BABs	\$ 0.006355	\$ 3,082,761,577	\$ 195,909
2017 GO BABs	\$ 0.012150	\$ 3,082,761,577	\$ 374,556
2019 LTGO BABs	\$ 0.024400	\$ 3,082,761,577	\$ 752,194
			\$ -
Total	\$ 1.223599		\$ 37,716,821
PHONE NUMBER TO LIST ON POSTCARD:		402-727-3000	

Levies to be set by County



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Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	0%	0
Bond Fund 19 LTGO BABS	762,878.00	762,878.00	0.021995	0.019283	753,661.61	753,661.61	0.019047	-13%	-1%
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Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	0%	0
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