

Fremont Board of Education
Board of Education Special Hearing
Board Room
130 E 9th St
Fremont, NE 68025
Monday, September 8, 2025 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**

Chris Loofe will present the proposed budget for the 2025-2026 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**

Chris Loofe will present the proposed tax request for the 2025-2026 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.



FY 26 Budget and Tax Request Presentation



September 8, 2025
Board of Education Meeting
Dr. Loofe

FPS Board of Education Priorities

Board of Education and District Goals:

1. Recruitment, Development and Retention of Employees (Human Resources)
2. Student Outcomes (Student Success!)
3. School Climate, Culture and Community Engagement (FPS Pride)

2025-2026 Valuation

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
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 %
2025-26	\$3,995,078,009	.98%

State Aid History

<u>Year</u>	<u>Amount</u>	<u>Difference</u>
2018-19	\$16,989,411	\$21,327
2019-20	\$17,760,967	\$771,566
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
2025-26	\$19,955,987	\$(1,912,532)

ENROLLMENT DATA

<u>Year</u>	<u># of Students</u>	<u>Difference</u>
2018-19	4,759	-38
2019-20	4,808	+49
2020-21	4,865	+57
2021-22	5,049	+184
2022-23	5,121	+72
2023-24	5,319	+198
2024-25	5,375	+56
2025-26	5,342 (unofficial)	-33 (unofficial)

PROPERTY TAX LEVY HISTORY

<u>Year</u>	<u>Amount</u>	<u>Difference</u>
2018-19	\$1.25722	-.005
2019-20	\$1.26222	+.005
2020-21	\$1.24074	-.02148
2021-22	\$1.22316	-.01758
2022-23	\$1.22360	+.00044
2023-24	\$1.13827	-.08533
2024-25	\$1.02846	-.10981
2025-26		

Changing Demographics

<u>Category</u>	<u>FY25</u>	<u>FY26</u>
Free & Reduced	5375 / 3434 / 63.8% (PK-12)	5342 / 3657 / 68.5% / (PK-12)
EL Students	5096 / 1462 / 28.7% (K-12)	5068 / 1603 / 31.6% (K-12)
Special Education	5096 / 1169 / 22.9% (K-12)	5068 / 1250 / 24.7% (K-12)

Dodge County School District 1

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request		(1)	\$	34,059,365.00
<i>(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)</i>				
Base Limitation Percentage Increase (2%)		2.00	%	(2)
Real Growth Percentage Increase				
97,348,240.00	/	3,956,296,684.00	=	2.46 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)		4.46 %
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	\$	1,519,047.68
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)		(6)	\$	35,578,412.68
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>				

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request	(7)	\$	35,561,312.00
<i>(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)</i>			

Property Tax Request is within allowable growth percentage. Political subdivision is **NOT** required to complete postcard notification requirements, or participate in the joint public hearing.

Used for LB 644
Calculation

Our request is
less than
allowable
growth.
Not required to
attend Postcard
Hearing

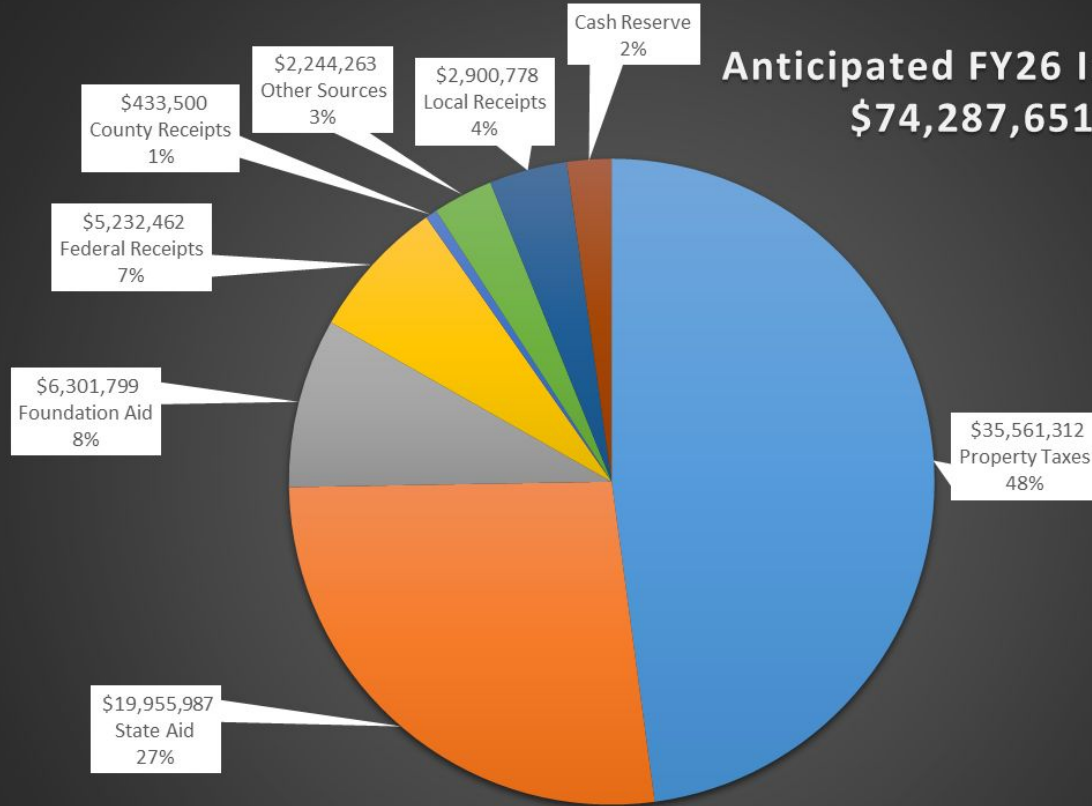
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 8th day of September, 2025 at 6:30 PM, at MSEAC 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	\$ 65,488,141.00	\$ 69,110,979.00	\$ 81,294,860.00	\$ 16,789,916.00	\$ 62,879,077.00	\$ 35,561,312.00
Depreciation	\$ 1,214,297.00	\$ 2,404,206.19	\$ 2,378,181.79		\$ 2,378,181.79	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 811,978.00	\$ 947,075.00	\$ 1,328,114.00	\$ -	\$ 1,328,114.00	
School Nutrition	\$ 3,936,919.00	\$ 4,400,000.00	\$ 4,079,491.00	\$ -	\$ 4,079,491.00	
Bond	\$ 6,722,872.00	\$ 6,551,574.50	\$ 6,904,103.00	\$ 5,461,268.33	\$ 5,469,549.83	\$ 6,965,476.50
Special Building	\$ 62,884,892.00	\$ 20,126,815.23	\$ 10,791,437.60		\$ 10,791,437.60	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ 16.00	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 14,310.00	\$ 120,000.00	\$ 120,000.00	\$ -	\$ 120,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 141,073,409.00	\$ 103,660,665.92	\$ 106,896,187.39	\$ 22,251,184.33	\$ 87,045,851.22	\$ 42,526,788.50
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	\$ 6,965,476.50	\$ 35,561,312.00	\$ 42,526,788.50

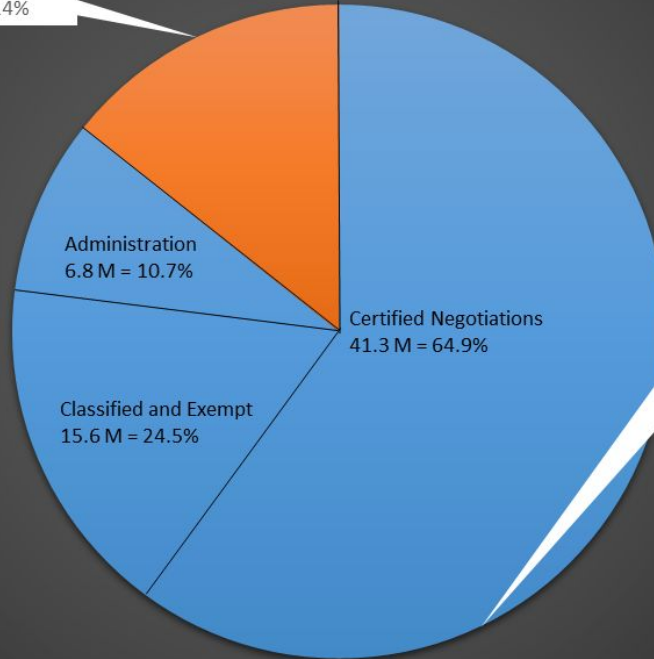
Anticipated FY26 Income \$74,287,651



■ Property Taxes ■ State Aid ■ Foundation Aid ■ Federal Receipts
■ County Receipts ■ Other Sources ■ Local Receipts ■ Cash Reserve

Anticipated FY26 Expenses \$74,287,651

ALL other District Expenses,
\$10,614,387, 14%



Salaries & Benefits: All
classifications, extra duty
and WC., \$63,673,264,
86%

■ Salaries & Benefits: All classifications, extra duty and WC.

■ ALL other District Expenses

■ ■ ■

Staffing Expenses: (increases annually by law)

86% of budget towards salary and benefits for our 918 employees.

- Administration: 10.7% (Building and Central Office)
- Classified and Exempt: 24.5% (Bus Drivers, Food Services, Para Pros, Directors and Assistant Directors)
- Teachers: 64.9% (LB 397 (2011) / Industrial Relations Act says between 98% - 102% of the array. Comparable schools = are not twice as large or half as small = Array Schools (Bellevue, Bennington, Columbus, G.I., Hastings, Kearney, Norfolk, Ralston, and South Sioux City)

The remaining 14% is used for all other functional expenses.

Preview of 25-26

1. Increases in salary and benefits for all employees (86% of Budget / \$63.67 million)
2. Increased Transportation expenses & fuel costs . More students needing transportation.
3. Working with Dodge Co. Assessor, NDE & the Dept. of Revenue to verify certified valuations for Dodge Co.
4. Geothermal HVAC upgrade in science wing at FHS (est. \$250,000)
5. Received our Fall 2025 (FY26) Property Tax Credit in FY25.
6. Reduction in State Aid of \$1.9 million
7. EHA rates continue to increase annually at a rate greater than the cost of living 6.8% increase for FY26
8. Substitutes (Long Term and Permanent) rates, have risen significantly and will continue to do so
9. Comprehensive review of salary and benefits for Classified and Classified Exempt employees is needed this year.
10. Increased number of English Language, Special Education, and F/R students in FPS.
11. New purchase of two (81) passenger buses in FY26 with delivery hopefully in FY27
12. Payment for two (81) passenger buses that were budgeted in FY24. 18 month delivery & pay in FY26.
13. Inflationary increases on all standard purchases (food, electricity, water, gasoline, curricular resources)
14. Insurance premium increase of 4% compared to FY25
15. Depreciation savings: buses, freezers, band uniforms, flooring, furniture, HVAC, roof replacements and field turf
16. Annual one-to-one technology purchases for replacement cycles with student laptops

Thank you for your time and consideration!

TAX REQUEST HEARING INFORMATION

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 8th day of, September 2025 at 6:30 o'clock PM, at MSEAC for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change						
Property Valuations	3,956,296,684	3,995,078,009	1%						
2024-2025 Budget Information					2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	72,486,313.00	34,059,365.00	0.860890	0.852533	81,294,860.00	35,561,312.00	0.890128	3%	12%
Bond Fund 10/17 GO BABS	615,656.06	615,656.06	0.015559	0.015410	631,537.00	631,537.00	0.015808	2%	3%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund 19 LTGO BABS	753,661.61	753,661.61	0.019047	0.018865	759,848.00	759,848.00	0.019020	0%	1%
Special Building Fund	24,221,928.00		0.000000	0.000000	10,791,437.60	-	0.000000	#DIV/0!	-55%
Bond Fund 21/23 GO	5,260,959.55	5,260,959.55	0.132967	0.131686	5,574,091.00	5,574,091.00	0.140933	6%	6%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	103,338,518.22	40,689,642.22	1.028463	1.018494	99,051,773.60	42,526,788.00	1.065889	4%	-4%

FY 26 TAXES / LEVIES

						FY26 actual valuation	21/23 1% less
TAX COMPUTATION	0.98% valuation increase				25-26 Valuation	\$3,995,078,009	\$3,955,127,229
				OPTION #1			
	Tax						
Fund	Request	1% County	Total	Valuation	Levy		
General Fund	\$35,205,699	\$355,613	\$35,561,312	\$3,995,078,009	\$0.890128		
Building Fund	\$0	\$0	\$0	\$3,995,078,009	\$0.000000		
Bond Fund							
10/17 GO BABS	\$625,222	\$6,315	\$631,537	\$3,995,078,009	\$0.015808		
19 LTGO BABS	\$752,250	\$7,598	\$759,848	\$3,995,078,009	\$0.019020		
21/23 GO	\$5,518,350	\$55,741	\$5,574,091	\$3,955,127,229	\$0.140933		
	\$6,895,822	\$69,654	\$6,965,476	21/23 1% less	\$0.175761		
TOTALS	\$42,101,521	\$425,267	\$42,526,788		\$1.065889		
				Home Value	25-26 Tax Amount	Increase from 24-25	24-25 Tax Amount
				\$100,000.00	\$1,065.89	\$37.43	\$1,028.46
				\$150,000.00	\$1,598.83	\$56.14	\$1,542.69
				\$200,000.00	\$2,131.78	\$74.86	\$2,056.92
				\$250,000.00	\$2,664.72	\$93.57	\$2,571.15
				\$300,000.00	\$3,197.67	\$112.29	\$3,085.38

Increase of .037426 cents compared to FY25

NOTE: .159872 cents under max levy authority of \$1.05

CLOSING

1.	25-26 Compensation increase:	3.5%
2.	25-26 Cash Reserve Budgeted	\$1,657,550
3.	25-26 TEEOSA State Aid: Reduced 8.75% from FY25	\$19,955,987
4.	25-26 Valuation (% increase)	.98%
		<u>FY26</u> <u>FY25</u>
5.	25-26 General Fund Levy:	<u>\$.890128</u> / <u>\$.860890</u>
6.	25-26 Building Fund Levy:	<u>\$.000000</u> / <u>\$.000000</u>
7.	25-26 10/17 GO BABS Bond Levy:	<u>\$.015808</u> / <u>\$.015559</u>
8.	25-26 2019 LTGO BABS Bond Levy:	<u>\$.019020</u> / <u>\$.019047</u>
9.	25-26 21/23 GO Bond Levy:	<u>\$.140933</u> / <u>\$.132967</u>
10.	25-26 Total Levy:	\$1.06589 / \$1.028463
11.	% Increase in Total Levy compared to previous year	4%
12.	TEOSSA Total Allowable Growth Increase	<u>\$1,519,048</u> or 4.46%
13.	25-26 Property Tax Authority: Board Approved 8/11/25 (LB 243)	\$3,330,780 (additional 5%)
14.	Total Tax Authority TEEOSA (4.46%) + Board Approved Additional Authority of (5%) = Max authority to go to 9.46%. Not using any additional authority.	
15.	Authority	<u>\$45,252,508</u> / Requested (\$0.00)
16.	5th lowest spending school district in the state per formula student	
17.	Must use cash reserve to balance budget.	