Fremont Board of Education
Board of Education Special Hearings
Board Room
130 E 9th St
Fremont, NE 68025
Monday, September 14, 2026 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 MEMBER 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 2026-2027 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 2026-2027 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
WE EDUCATE

FY27 BUDGET & TAX REQUEST PRESENTATION

September 14, 2026 | Board of Education Meeting | Dr. Loofe

FPS Board of Education Priorities

01 Ensure every student is academically secure

02 Support student well-being and belonging

03 Prepare students for life through personalized learning

04 Build trust with families and the community

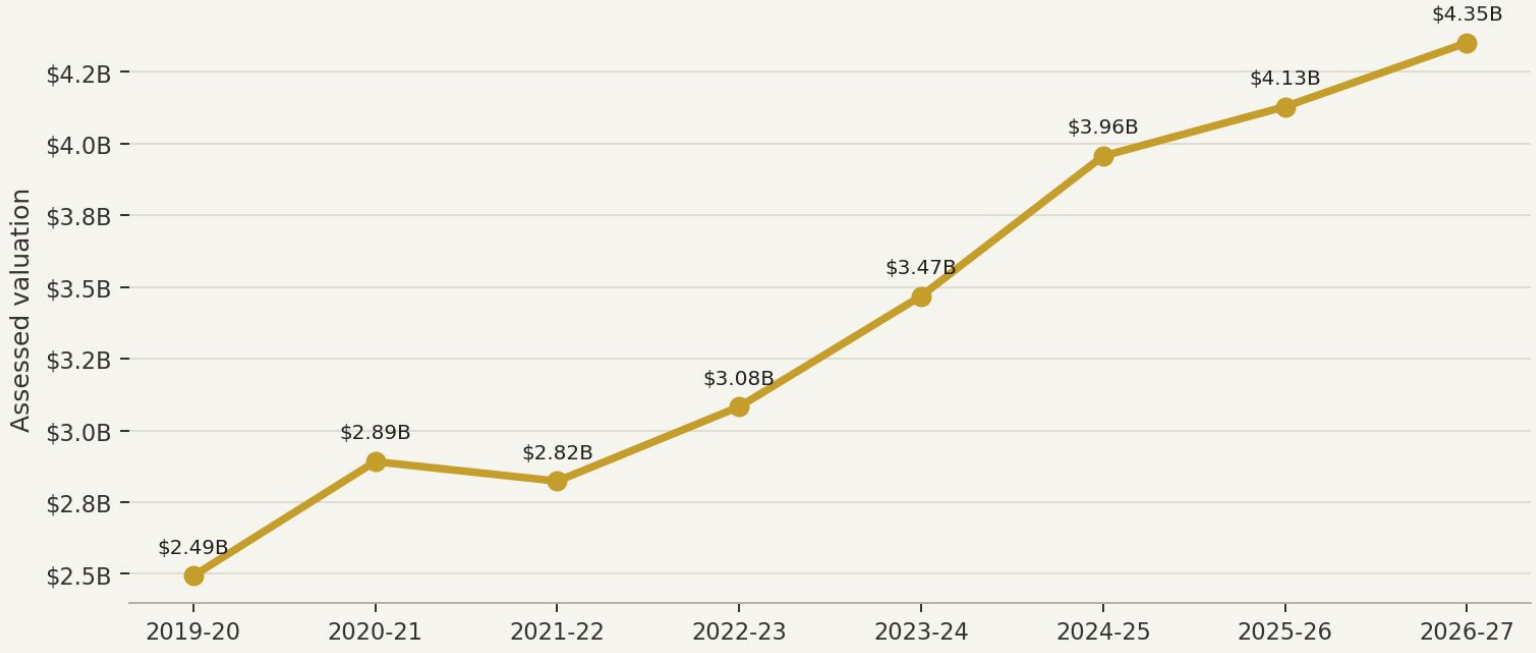
05 Strengthen and retain excellent educators

06 Use resources strategically and sustainably

06 Use resources strategically and sustainably

Financial Planning & Oversight	Facility Management & Safety	Resource Allocation & Staffing
Adopt an annual budget that remains fiscally responsible and explicitly aligns with the district's mission, vision, and strategic goals.	Review the Master Facility Plan regularly to deliver targeted recommendations that ensure safe, effective learning environments districtwide.	Commit essential resources to sustain instructional technology, classroom needs, and equitable access to learning.
Maintain a balanced budget that adheres strictly to five-year financial projections.	Evaluate facility effectiveness and physical security across all district campus buildings.	Allocate funding for comprehensive staffing to fully support grade-level programming including: paraprofessionals, Social-Emotional Learning (SEL) staff, Special Education teachers, and other certified or classified personnel.
Generate monthly budget reports featuring detailed comparative data to continuously monitor expenditures and revenue.		Assess the impact of allocations regularly to ensure that resources effectively drive the growth and success of Fremont Public Schools.
Develop transparent communication channels with stakeholders to ensure clear financial alignment and promote sound, collaborative decision-making.		

2026–2027 Valuation



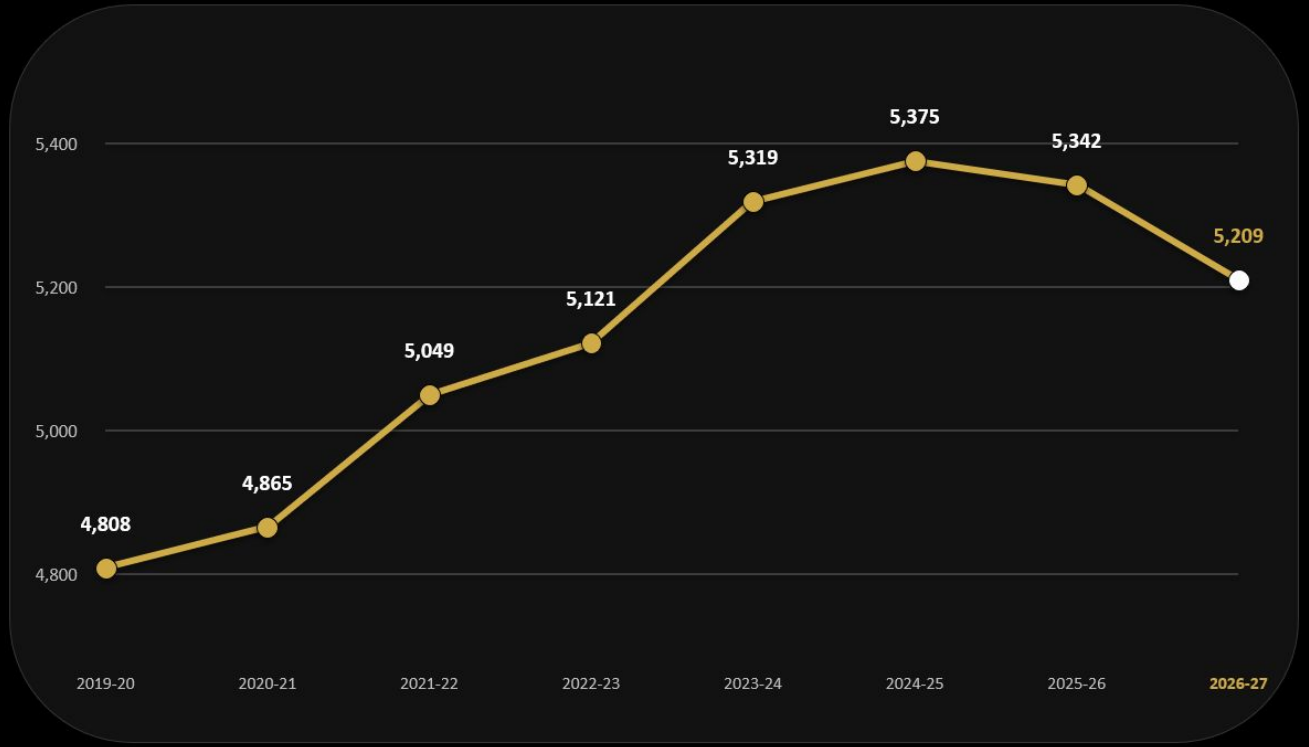
Assessed valuation has grown to $4.35B in FY27 (+5.38%).

State Aid History

FY27 state aid totals $22.48M, an increase of $2.52M from FY26.

ENROLLMENT DATA

Eight-year enrollment trend | 2019–20 through 2026–27



2019-20 ENROLLMENT
4,808

2026-27 ENROLLMENT
5,209

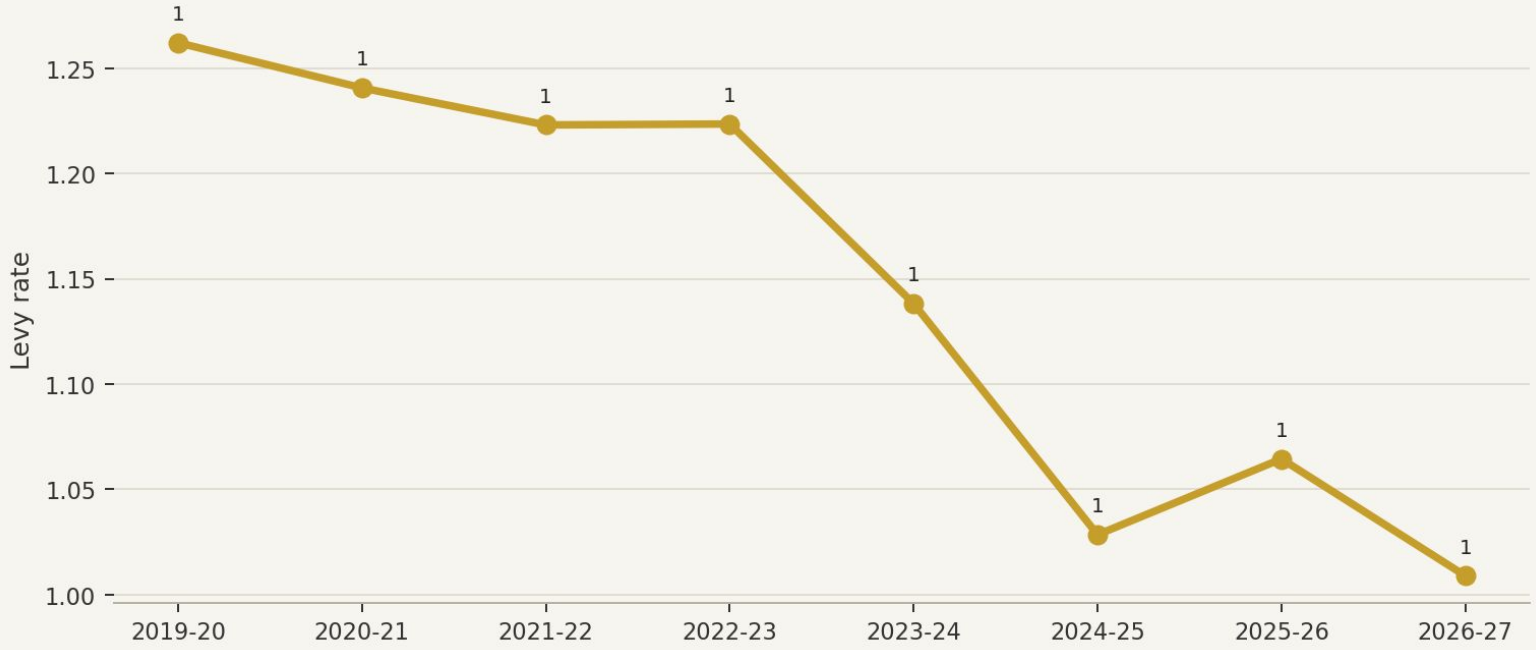
NET GROWTH SINCE FY20
+401

FY27 CHANGE
-133

FY27 enrollment is 166 below the FY25 peak.

Enrollment figures and annual differences provided by FPS.

Property Tax Levy History



FY27 total property tax levy shown in the source: $1.008935.

Property Tax Relief Matrix

Program	Definition	How It Is Calculated / Explained	Impact on Nebraska Taxpayers
Homestead Exemption	A state-funded program that completely or partially removes property tax liability for qualified vulnerable homeowners.	Evaluated using **household income**, **county average home values**, and the **home's assessed value**. A sliding scale applies relief (up to 100%) against a maximum exempt value baseline.	**High savings for specific groups.** Substantially lowers or eliminates the annual tax bill for seniors (65+), disabled individuals, and disabled veterans.
Real Property Tax Credit	A broad state credit funded by the Nebraska Property Tax Credit Act to reduce property tax bills across the board.	Calculated by applying a specific **state-certified credit rate** per $100,000 of taxable valuation. The rate varies slightly between standard real property and agricultural land.	**Automatic reduction for all.** Appears directly on the county property tax statement as a subtracted credit line item. Taxpayers do not need to apply manually.
School District Property Tax Relief Credit (SDPTRC)	A direct tax relief program aimed at reducing the burden of local school levies on property owners.	Formerly claimed as a state income tax refund, structural reforms automatically apply this credit **directly to the property tax statement**. It calculates relief based on a percentage of the school district taxes levied on the	**Universal, direct tax cuts.** Lowers the out-of-pocket school tax burden by up to 30%. For properties that already qualify for a 100% Homestead Exemption, any leftover credit balance is returned to the state.

If qualified, you must apply every year b/n Feb. 2nd and June 30th using Form 458

Automatic Reduction

Automatic Reduction

EFFECTIVE LEVY HISTORY

Year	Valuation	Tax Request and Levy	Homestead Credit	Real Property & School Tax Credit	NET Tax	Effective Levy Rate
24-25	$3,956,586,596	$34,061,868 & $0.86089	$1,420,928	$10,576,754	$22,064,186	$0.5576
25-26	$4,128,436,310	$35,561,312 & $0.88998	$1,471,185	$11,361,162	$22,728,965	$0.5561
26-27	**$4,350,496,801**	**$35,706,656 & $0.82075**	—	—	—	—

IMPORTANT DEMOGRAPHICS

Category	FY26	FY27
Free & Reduced	5342 / 3657 / 68.5% / (PK-12)	5209 / 3483 66.9% / (PK-12)
EL Students	5068 / 1603 / 31.6% (K-12)	4913 / 1427 29.05% / (K-12)
Special Education	**5068 / 1250 / 24.7% (K-12)**	**4913 / 1099 22.37% / (K-12)**

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 14th day of September, 2026 at 6:30 o'clock, 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 69,641,985.00	$ 74,153,871.00	$ 81,828,811.00	$ 16,200,000.00	$ 62,679,221.00	$ 35,706,656.00
Depreciation	$ 2,434,598.00	$ 1,450,000.00	$ 2,464,411.00		$ 2,464,411.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 963,941.00	$ 1,150,000.00	$ 1,223,482.00	$ -	$ 1,223,482.00	
School Nutrition	$ 4,157,421.00	$ 4,285,200.00	$ 4,499,224.00	$ -	$ 4,499,224.00	
Bond	$ 6,551,575.00	$ 4,033,000.00	$ 7,903,500.00	$ 7,062,377.00	$ 7,710,059.00	$ 7,329,109.00
Special Building	$ 20,154,057.00	$ 3,500,250.00	$ 11,206,043.00		$ 10,356,043.00	$ 858,586.00
Qualified Capital Purpose Undertaking	$ 16.00	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 12,899.00	$ 13,500.00	$ 16,933.00	$ -	$ 16,933.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 103,916,492.00	$ 88,585,821.00	$ 109,142,404.00	$ 23,262,377.00	$ 88,949,373.00	$ 43,894,351.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 7,329,109.00	$ 36,565,242.00	$ 43,894,351.00

Notice of Special Hearing To Set Final Tax Request

Fremont Public Schools (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 14th day of, September 2026 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.

	2025-2026	2026-2027	Change
Property Valuations	4,128,436,310	4,350,496,801	5%

	2025-2026 Budget Information				***2026-2027 Budget Information***				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	81,294,860.00	35,561,312.00	0.889985	0.817408	80,751,538.00	35,706,656.00	0.820749	-8%	-1%
Bond Fund - Go Bond '17	631,537.00	631,537.00	0.015805	0.014516	659,513.00	659,513.00	0.015157	-4%	4%
Bond Fund - Go Bond '19	759,848.00	759,848.00	0.019017	0.017466	785,354.00	785,354.00	0.018049	-5%	3%
Bond Fund - Go Bond '21	5,574,091.00	5,574,091.00	0.139514	0.128125	5,884,242.00	5,884,242.00	0.135245	-3%	6%
Special Building Fund	10,791,437.60	-	0.000000	0.000000	11,206,043.00	858,586.00	0.019735	#DIV/0!	4%
Total	99,051,773.60	42,526,788.00	1.064464	0.977515	99,286,690.00	43,894,351.00	1.008935	-5%	0%

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request *(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*				(1)	$ 35,561,312.00
Base Limitation Percentage Increase (2%)			2.00 %	(2)	
Real Growth Percentage Increase					
34,135,626.00 2026 Real Growth Value per Assessor	/	4,128,436,310.00 Prior Year Total Property Valuation per Assessor	= 0.83 %	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)				(4)	2.83 %
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)				(5)	$ 1,006,385.13
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) **(Without needing to attend Joint Public Hearing, or be included on postcard notification)**				(6)	**$ 36,567,697.13**

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request *(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)*				(7)	$ 36,565,242.00

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.

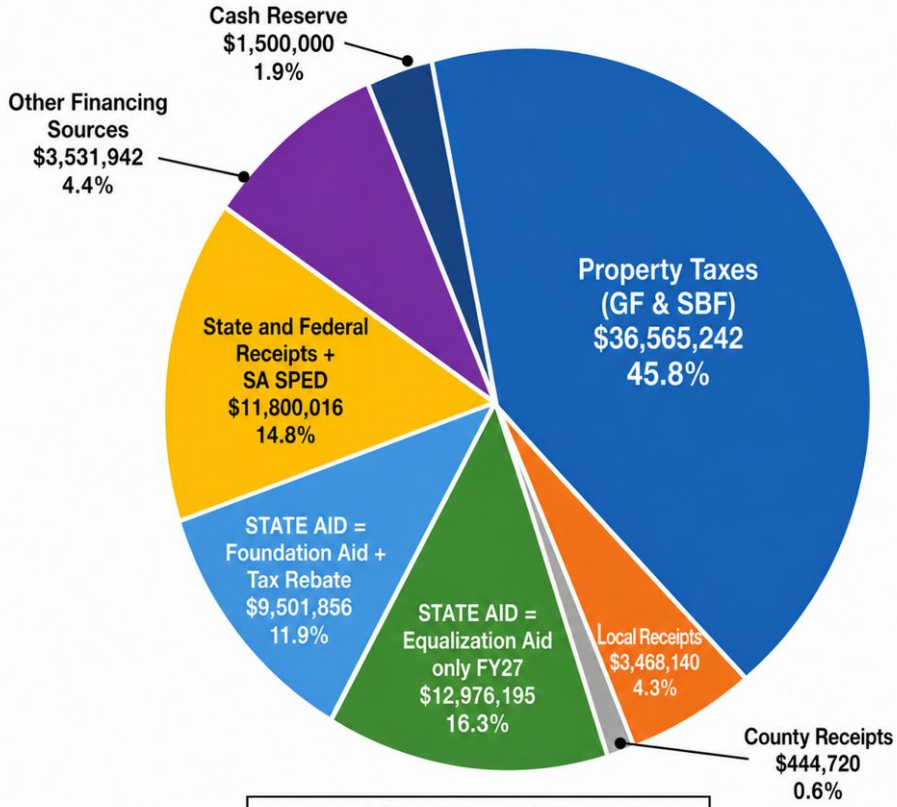
Used for LB 644 Calculation

Our request is less than allowable growth.

Not required to attend Postcard Hearing

FY27 REVENUE

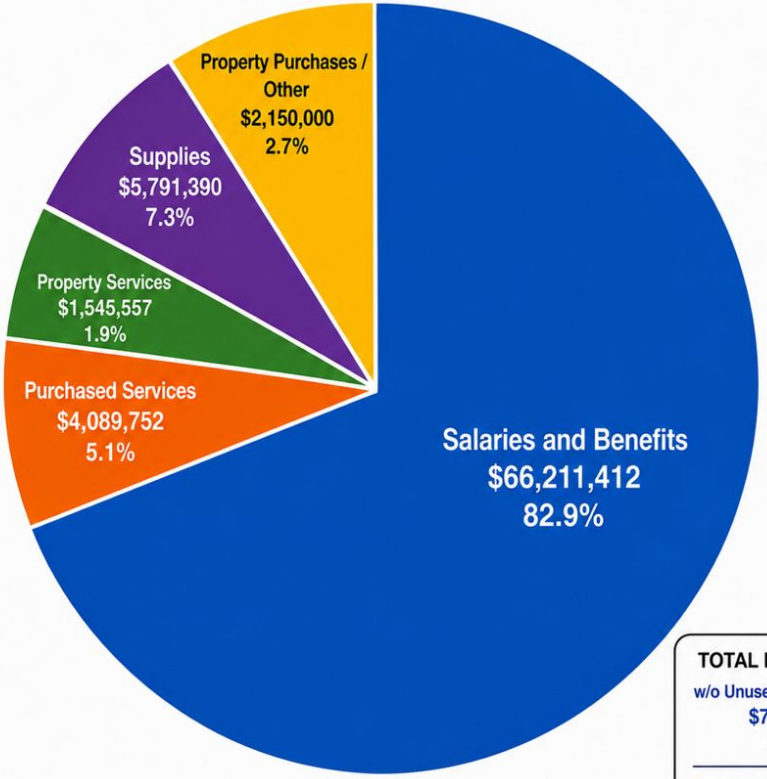
TOTAL INCOME: $79,788,111



All amounts are in dollars.
Percentages may not total 100% due to rounding.

FY27 EXPENDITURES

TOTAL EXPENDITURES w/o UNUSED BUDGET AUTHORITY: $79,788,111
TOTAL EXPENDITURES with UNUSED BUDGET AUTHORITY: $81,828,811



All amounts are in dollars.
Percentages may not total 100% due to rounding.

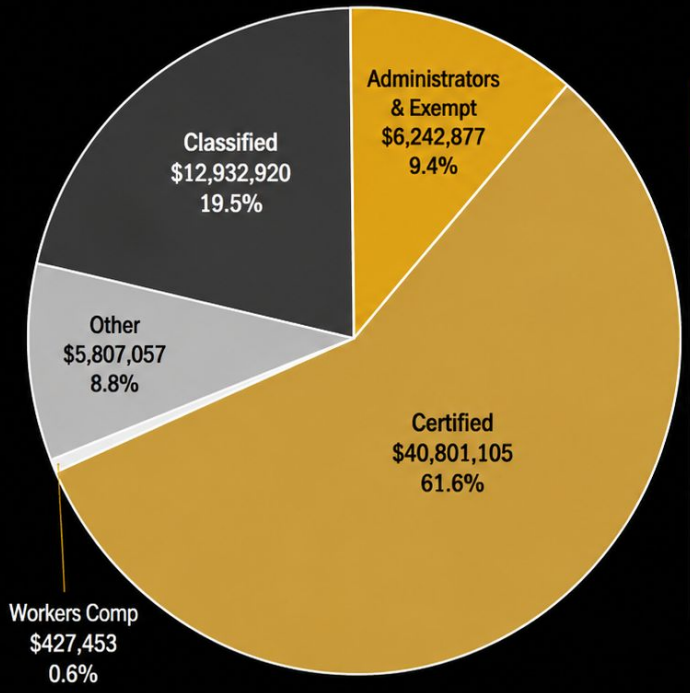
TOTAL EXPENDITURES

w/o Unused Budget Authority
$79,788,111
100.0%

with Unused Budget Authority
$81,828,811
100.0%

FY27 PERSONNEL EXPENDITURES

TOTAL PERSONNEL EXPENDITURES: $66,211,412



CATEGORY	AMOUNT	PERCENT OF TOTAL
Administrators & Exempt	$6,242,877	9.4%
Classified	$12,932,920	19.5%
Certified	$40,801,105	61.6%
Workers Comp	$427,453	0.6%
Other: (Subs, Translators, INSPRO, Grant WC, Extra Duty, OT, Horizontal Movement)	$5,807,057	8.8%

Personnel Expenditures Total	$66,211,412	100.0%

FPS
FREMONT PUBLIC SCHOOLS

LB 397: Industrial Relations Act: says b/n 98%-102% of the array. Comparable schools that are not twice as large nor half as small. Array = Bellevue, Bennington, Columbus, G.I., Hastings, Kearney, Norfolk, Ralston and South Sioux City

Preview of FY27

- 3.4% increase in salary and benefits for all employees ($66,211,412).
- Increased transportation expenses and fuel costs.
- EHA rates continue to increase annually at a rate greater than the cost of living.
- Substitute rates have risen significantly and will continue to do so.
- Importance of supporting English Language, Special Education, and F/R students in FPS.
- Inflationary increases on food, electricity, water, and curricular resources.
- Depreciation savings: buses, concrete, band uniforms, flooring, furniture, HVAC, and turf.
- Annual one-to-one technology purchases and staff laptop replacement cycle.
- Cabling updates at MSEAC and Transportation buildings; last update was in 1990.
- Implementation of roof replacement cycle.
- Comprehensive review of classified salary and benefits needed for FY 28.
- Social Science curriculum adoption across all grade levels.
- STS classroom and lab update at FHS.

CLOSING

1.	*26-27 Compensation increase*:		3.4%
2.	*26-27* Cash Reserve Budgeted		$1,500,00
3.	*26-27 TEEOSA State Aid*:		$22,478,051 (+ $2,522,064)
4.	*26-27* Valuation (% increase)		5.38%
		FY26	FY27
5.	*26-27 General Fund Levy*:	$.889985	$.820749
6.	*26-27 Building Fund Levy*:	$.00000	$.019735
7.	*26-27 10/17 GO BABS Bond Levy*:	$.015805	$.015157
8.	*26-27 2019 LTGO BABS Bond Levy*:	$.019017	$.018049
9.	*26-27 21/23 GO Bond Levy*:	$.139514	$.135245
10.	*26-27* Total *Levy*:	$1.064464	$1.008935
11.	% DECREASE in Total Tax Rate compared to previous year		5%
12.	*TEOSSA Total Allowable Growth Increase*		*$1,006,385 or 2.83%*
13.	*26-27 Property Tax Authority*: July 13, 2026 (LB 243)		$3,352,615 (additional 5%)
14.	Total Tax Authority TEEOSA (2.83%) + Board Approved Additional Authority of (5%) = 7.83% Max authority. Not using any additional authority.		
15.	Authority $46,771,538 / Requested ($0.00)		