



Ashland-Greenwood Public School's Special Election: June 2025 - QUICK REFERENCE FLYER

“Shall Ashland-Greenwood Public Schools be authorized to exceed its property tax request authority for the fiscal year 2025-26 by not more than \$1,300,000.00 which amount shall remain below the maximum levy limit?”

Why is the AGPS Board of Education making this request? The Nebraska Legislature changed the rules in 2023 for how local school boards can designate needed property tax revenue.

Prior to 2023, local school boards had the authority to set levies without an election as long as tax asking request/total levy did not exceed \$1.05 (AGPS current total levy is .81)

In 2023, the legislature placed a more restrictive cap on boards: tax asking authority is capped at 3% of the property revenue from the previous year. Now, if local school boards need to exceed the restrictions placed by the caps, a special election/vote must be held.

This legislation is part of Governor Pillen’s plan to reduce property tax burden. The AGPS Board had already been demonstrating accountability to district constituents by maintaining a low general fund levy and even lowering it over time to reduce local property owners' required contributions to the school district. In addition, the district was also spending less than other districts as noted by the lowest cost per pupil ratio in the county for 2023; AGPS’ cost per pupil ratio is also one of the lowest among schools of similar size across the state.

School Year	General Fund Levy	AGPS Historical General Fund Levy
2015/2016	.95	
2018/2019	.87	Reduced to acknowledge increase in valuation/burden on taxpayers
2020/2021	.77	Reduced to acknowledge increase in valuation/burden on taxpayers
2021/2022	.72	Reduced to acknowledge increase in valuation/burden on taxpayers
2022/2023	.77	Increased to address reduction in state-aid and district growth
2023/2024	.64	Maximum allowed under new legislation
2024.2025	.56	Maximum allowed under new legislation

2024-2025 Area Levy Comparisons	General Fund Levy	Total Levy			Cost Per Pupil 2023
Ashland-Greenwood	.56	.81		Ashland-Greenwood	\$13,744.00
Mead	.68	.83		Wahoo	\$15,327.00
Wahoo	.73	.88		Yutan	\$17,658.00
Raymond Central	.77	.93		Cedar Bluffs	\$18,261.00
Waverly	.84	.97		Mead	\$22,007.00
Yutan	.87	.97			
Elmwood-Murdock	.77	1.04			
Louisville	1.01	1.12			
Gretna	0.97	1.35			

Applying the cap restriction to an already low AGPS levy is posing challenges for the district's ability to generate enough property tax revenue to meet general operating expenditures.

AGPS has had a revenue shortage within the General Fund Budget of approximately \$1,000,000.00 each year for the past 2 years.

How are these new legislative restrictions impacting other districts? A neighboring district with the most similar property valuations, enrollment, and state aid is able to generate \$2,000,000 more each year than AGPS as their cap is applied at a higher previous year revenue/levy.

Is this request a result of the recent construction of new buildings? No, this request from the Board is not a result of recent new building projects. This request is a result of new legislative rules regarding school funding that were effective beginning in 23.24 District building projects were completed with the designated funds prior to the 23.24 legislative changes

How might the passing of this election impact me as a property owner? Property valuations are not determined by the county assessor until later this summer. So, the board is unable to confirm exactly what the levy may need to be in order to generate the additional \$1,300,000.00 Using the property valuation increase from last year, it is estimated that a property owner of a house valued at \$300,000.00 would see a potential annual increase in property taxes of \$240.00 or \$20 per month.

Using valuation increases from last year as well as information from the Saunders County Assessor, it is estimated that a property owner of an 80 acre parcel of dry land would see a potential annual increase in property taxes of \$400.00 or \$34 per month.

Depending on final property valuations, the examples above would equate to an approximate 2025.2026 general fund levy of .64 and a total levy of .89 (Referencing the comparison levy chart shared above, these levies would likely continue to be lower if not the lowest among neighboring districts.)

What happens if this election does not pass? Because personnel and staffing costs comprise over 80% of the general fund operating budget, these costs would need to be further reduced. AGPS cannot continue to maintain current staffing levels and programs without the additional revenue.

Will this type of election occur every year? No, this will not occur every year. If passed, the additional \$1,300,000.00 becomes part of the base school revenue formula for future years as well.

When is the election and how will I vote? The election is June 10th, 2025. **However, it is a mail-in election.** Registered voters will receive ballots in the mail beginning May 19th. Voters must return their ballots by mail or drop off at their respective county clerk's office no later than June 10th. Ballots received after June 10th will not be accepted. ***It is also important to note that at least 60% of voters voting on the issue must approve the measure for it to pass.***



More detailed information can be found on the district's website: www.agps.org

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