

Special Election June 2025

Request to Exceed Property Tax Authority

INFORMATION - Slideshow



June 10, 2025 - Special Election Ballot Issue

“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?”



Special Election to Exceed Property Tax Request Authority - INFORMATION

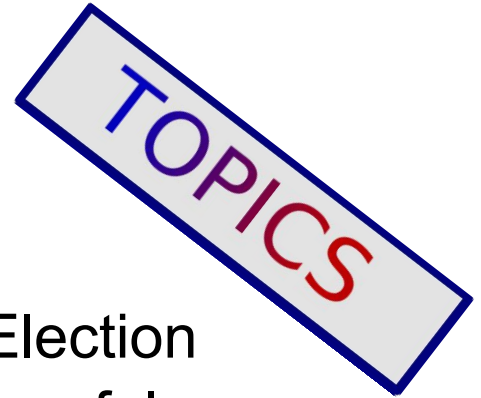
Purpose:

- Explain why the Ashland-Greenwood Public School Board of Education is making this request
- Provide information so that patrons may make an informed decision
- Provide an opportunity for patrons to ask questions



Special Election to Exceed Property Tax Request Authority - INFORMATION

- Nebraska School Finance and Budget Process
- Current and Historical Levies
- Comparisons to Other Districts
- Impact of Recent Legislation on AGPS
- Cost Per Pupil
- Steps Taken Prior to Calling for a Special Election
- Possible Impact if Special Election is Successful



Nebraska School District Finance and Budget

- Each Spring, the state informs districts of projected revenue for the upcoming school year so that they may begin budget planning
 - This projection includes a base amount for projected property tax revenue
 - The majority of school district revenue comes from property tax proceeds
- District revenue does not become final until August, after the county assessor has finalized property valuations
 - Property valuations inform district revenue
 - Schools have nothing to do with determining property valuations



Nebraska School District Finance and Budget

- In August, when districts work to finalize their budgets, they must determine how much additional property tax revenue, beyond the base amount, to ask from their constituents; it is at this time that levies are determined.



Nebraska School District Finance and Budget

What is a Levy?



Nebraska school boards determine, within allowable guidelines, their own levies each year based on what is needed

- The defined levy then informs the amount of local property tax to be designated to the local school district

Having School Boards determine their own levies allows for each district to request based on their specific level of need

- (school district levies vary across the state due to the variances in property valuations and needs)



Nebraska School District Finance and Budget

What is a Levy?



- A certain taxed amount on the value of property within the district boundaries collected to support educational programs and operating expenses
- Levies provide sustained funding for the district's day to day operational expenses to bridge the gap left by state and federal allocations
- Nebraska school boards determine, within allowable guidelines, their own levies each year based on what is needed
 - The defined levy then informs the amount of local property tax to be designated for the local school district



2024-2025 AGPS Levies

	General Fund Levy	Total Levy
Ashland-Greenwood	.56	.81

The total levy for Ashland-Greenwood is comprised of the following:

General Fund Levy:	.56	(General Operating Expenses)
Bond Levy:	.22	(Special Building Projects)
QCPUF Levy:	<u>.03</u>	(Safety and Security)
	.81	

Each individual school board in Nebraska determines, within guidelines, the specific levy amount and distribution for their own district.

2024-2025 Area Levy Comparisons

	General Fund Levy	Total Levy
Ashland-Greenwood	.56	.81
Mead	.68	.83
Wahoo	.73	.88
Raymond Central	.77	.93
Waverly	.84	.97
Yutan	.87	.97
Elmwood-Murdock	.77	1.04
Louisville	1.01	1.12
Gretna	0.97	1.35

2024-2025 Trailblazer Conference Levy Comparisons

	General Fund Levy	Total Levy
Platteview	.42	.69
Ashland-Greenwood	.56	.81
Malcolm	.69	.84
Wahoo	.73	.88
Beatrice	.85	1.00
Nebraska City	.87	1.08
Ralston	.91	1.19
Plattsmouth	1.05	1.20

Special Election - INFORMATION

Recent Legislation: 3% cap



- The 3% revenue cap placed on school districts is part of Governor Pillen's plan to reduce the 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.



AGPS General Fund Levy - Historical for reference

24/25: .56 (Maximum allowed under Pillen Plan)

23/24: .64 (Maximum allowed under Pillen Plan)

22/23: .77 (Increased to address reduction in state-aid and district growth)

21/22: .72 (Reduced to acknowledge increase in valuation/burden on tax payers)

20/21: .77

19/20: .83

18/19: .87

15/16: .95



Special Election - INFORMATION

Recent Legislation: 3% cap

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.

- **Applying the caps to an already low AGPS levy, is posing challenges for the district's ability to generate enough property tax revenue**
 - (Compare to a neighboring district in the same county with very similar property valuations and demographics)

Impact of 3% cap - Compared to Wahoo

A neighboring district with similar property valuations, enrollment, and state aid is able to generate \$2,000,000 more each year than AGPS as cap is applied at a higher previous year revenue/levy

	2024 GF Levy	2024 Tax Request	2023 GF Levy	2023 Tax Request	2022 GF Levy	2022 Tax Request
AGPS	.56	\$8,000,838	.64	\$8,444,754	.76	\$7,529,623
Wahoo	.72	\$10,306,578	.78	\$10,194,028	.89	\$9,886,569

Why is the Board Calling For a Special Election to Exceed Property Tax Request Authority?



- Revenue shortage within the General Fund Budget of approximately \$1,000,000.00 each year for the past 2 years
- General Fund has had to temporarily borrow from other district funds to meet expenditures
 - Debt of 2,000,000.00 must be repaid to these funds
- Funds are needed to maintain current staffing levels in order to provide quality instructional support and programs



Special Election to Exceed Property Tax Request Authority - INFORMATION

For purposes of this presentation and information, the focus will be on the school district's General Fund (GF)

The resolution for the special election notes the request is to exceed authority for anticipated expenditures in the General Fund and the Special Building Fund.

AGPS does not currently levy any amount into the Special Building Fund; nor are there any current expenditures within that fund.

The additional authority requested is just relevant to the General Fund.

Special Election to Exceed Property Tax Request Authority - INFORMATION

- 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

General fund



Operation
of District



No
Building
Projects

Purpose



Main Revenue
Source: Taxes

Levy is Restricted -
Part of the \$1.05

Special Election to Exceed Property Tax Request Authority - INFORMATION

The General Fund (GF) is used for the district's general overall operating expenses:

- **Non-Payroll Expenditures** comprise approximately 20% of the budget
 - Supplies, materials, equipment, utilities, services
- **Staffing/Payroll Expenditures** comprise the largest General Fund Expense and represent approximately 80% of the budget
 - Salaries, Wages, and Benefits



Why is the Board Calling For a Special Election to Exceed Property Tax Request Authority?

Impact of the Pillen Plan on AGPS

- Positive Impact
 - Increase in State Aid
 - Increase in SPED reimbursement
- Negative Impact
 - Decrease in accessible property tax revenue - AG's largest source of revenue



Positives do not outweigh the decrease in property tax revenue and the level of need for our district

- Board now (since 23.24) unable to raise levy if needed beyond the caps without a vote of the people

Why is the Board Calling For a Special Election to Exceed Property Tax Request Authority?

Revenue



What happens if the 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
- **Staff, programs and course offerings would need to be cut**



Special Election to Exceed Property Tax Authority - INFORMATION

Steps taken prior to calling for a Special Election:

- 23.24: Reduced non-payroll/non-staffing expenditures
- 10.2024: Met with Governor Pillen
- 12.2024: Met with new State Senator Storm
 - **Board respectful of burden on public as noted by the lower levy**
 - **AGPS is not a district that overspends as demonstrated by maintaining a lower cost per pupil**

2024-2025 Area Levy Comparisons

	General Fund Levy	Total Levy
Ashland-Greenwood	.56	.81
Mead	.68	.83
Wahoo	.73	.88
Raymond Central	.77	.93
Waverly	.84	.97
Yutan	.87	.97
Elmwood-Murdock	.77	1.04
Louisville	1.01	1.12
Gretna	0.97	1.35

Cost Per Pupil Comparison - Saunders County - 2023

AGPS spends less than other districts

Ashland-Greenwood	\$13,744.00
Wahoo	\$15,327.00
Yutan	\$17,658.00
Cedar Bluffs	\$18,261.00
Mead	\$22,007.00

Cost Per Pupil Comparison - SIMILAR SIZE - 22.23
AGPS spends less than other districts

Ashland-Greenwood	\$13,744.00
Wayne	\$14,005.00
Wahoo	\$15,327.00
Auburn	\$15,595.00
Columbus Lakeview	\$16,025.00
Sidney	\$16,234.00
Chadron	\$16,259.00
DC West	\$16,522.00
Aurora	\$17,562.00
Springfield-Platteview	\$17,822.00

Special Election to Exceed Property Tax Request Authority - INFORMATION

Steps taken prior to calling for a Special Election:

- Though Governor Pillen and Senator Storm positively acknowledged that AGPS had been doing the right things, both indicated the options for the District at this time were to:
 - Seek philanthropic support
- OR
- Call for a special election



Special Election to Exceed Property Tax Request Authority - INFORMATION

- Philanthropic support of the district has been extremely generous
 - Ashland-Greenwood Public School's Foundation
 - Ashland Community Foundation
 - Several Individual Donations
 - Multiple Private Donors
 - Additionally, many individuals devote their personal time and energy in support of our staff and students

Special Election to Exceed Property Tax Request Authority - INFORMATION

- Donations are treated differently when it comes to school revenue
 - Donations do not become part of the school funding formula
- If approved, the \$1,300,000 additional tax asking authority becomes part of the base for school funding for future years as well
 - Impact to district revenue expands beyond 2025.2026
 - Not a need to make the request each year

Special Election to Exceed Property Tax Request Authority - INFORMATION

Steps taken prior to calling for a Special Election:

- 24.25: Continue to provide information to legislators regarding the impact of the caps
- 24.25: Reduced certified staffing levels through staff attrition
- 24.25: Reduced the increase of certified benefit costs for 25.26 by moving to a higher insurance deductible
 - AGPS Certified Staff acknowledged current budget constraints by accepting a proposed move to a higher insurance deductible; this results in a lower insurance premium cost for the district

Special Election to Exceed Property Tax Request Authority - INFORMATION

- The request from the Board is asking voters to support a likely increase in the levy assessed by the district
- Because property valuations are not finalized until later this summer, the Board is unable to confirm a specific levy for 25.26 at this time.
- Property valuations finalized later by the county assessor would determine the specific level of an increase needed to garner the additional 1,300,000.00 for the school district



Special Election to Exceed Property Tax Request Authority - INFORMATION

- The request from the Board is asking voters to support a likely increase in taxes for property owners
 - Applying the property valuation increase from last year (8%), it is estimated that a property owner of a home worth \$300,000 would see an annual increase of approximately \$240
 - If property valuations for 25.26 are higher than 8%, more revenue would already be generated and the property owners increased contribution to the school district could be lower than noted above



Nebraska School District Finance and Budget



What is a Levy?



- The defined levy informs the amount of local property tax to be designated to the local school district
- Levies are expressed as a specific rate per \$100 of property valuation
 - .01 levy applied to a property valued at \$100 would yield an annual tax payer payment of .01 designated for the school district
 - .01 levy applied to a property valued at \$3,000 would yield an annual tax payer payment of .30 designated for the school district
 - .01 levy applied to a property valued at \$30,000 would yield an annual tax payer payment of \$3.00 designated for the school district
 - .01 levy applied to a property valued at \$300,000 would yield an annual tax payer payment of \$30.00 designated for the school district

Nebraska School District Finance and Budget

What is a Levy?

- Levies are expressed as a specific rate per \$100 of property valuation
 - .10 cent levy applied to a property valued at \$150,000 would yield an annual tax payer payment of \$150 designated for the school district
 - .81 cent levy (this is AGPS current total levy) applied to a property valued at \$150,000 would yield an annual tax payer payment of \$1,215 designated for the school district
 - .81 cent levy (this is AGPS current total levy) applied to a property valued at \$300,000 would yield an annual tax payer payment of \$2,430 designated for the school district



Special Election to Exceed Property Tax Request Authority - INFORMATION

Potential impact on property owners if the additional authority of 1,300,000 is approved:

Because property valuations are not finalized until later this summer, the Board is unable to confirm a specific levy at this time.

Using a similar property valuation increase to that of last year (8%), it is estimated that an additional 1,300,000 would equate to an approximate general fund levy increase of .08 for a General Fund levy of .64 and an overall Total Levy of .89



Special Election to Exceed Property Tax Request Authority - INFORMATION

**Potential impact on property owners if the additional authority
of 1,300,000 is approved:**

All projections depicted in the following charts for 2025.2026 are based on an 8% potential increase in property valuations

If property valuations for 25.26 are higher than 8%, more revenue would already be generated and the property owners increased contribution to the school district could be lower than noted in the charts



Area Levy Comparisons if Election is Successful

*Assumes no change in levy of other districts which is unlikely	General Fund Levy	Total Levy
Ashland-Greenwood - 25.26	.64	.89
Mead 24.25	.68	.83
Wahoo 24.25	.73	.88
Raymond Central 24.25	.77	.93
Waverly 24.25	.84	.97
Yutan 24.25	.87	.97
Elmwood-Murdock 24.25	.77	1.04
Louisville 24.25	1.01	1.12
Gretna 24.25	0.97	1.35

2024-2025	GF Levy	Total Levy	Cost to a Property Owner on a \$300,000 home
Ashland-Greenwood	.56	.81	\$2,430
Mead	.68	.83	\$2,490
Wahoo	.73	.88	\$2,640
Raymond Central	.77	.93	\$2,790
Waverly	.84	.97	\$2,910
Yutan	.87	.97	\$2,910
Elmwood-Murdock	.77	1.04	\$3,120
Louisville	1.01	1.12	\$3,360
Gretna	0.97	1.35	\$4,050

If Special Election Passes for 25.26	GF Levy	Total Levy	Cost to a Property Owner on a \$300,000 home
Ashland-Greenwood	.64	.89	\$2,670
Mead	.68	.83	\$2,490
Wahoo	.73	.88	\$2,640
Raymond Central	.77	.93	\$2,790
Waverly	.84	.97	\$2,910
Yutan	.87	.97	\$2,910
Elmwood-Murdock	.77	1.04	\$3,120
Louisville	1.01	1.12	\$3,360
Gretna	0.97	1.35	\$4,050

If Special Election Passes for 25.26	General Fund Levy	Total Levy	Cost to a Property Owner on a \$300,000 home
Ashland-Greenwood in 24.25	.56	.81	\$2,430.00
Ashland-Greenwood in 25.26	.64	.89	\$2,670.00
Ashland-Greenwood			Total Annual Increase to the property owner from the previous year
			\$240.00

Special Election to Exceed Property Tax Request Authority - INFORMATION

**Potential impact on property owners if the additional authority of
1,300,000 is approved:**

The Saunders County Assessor provided the following information regarding dry land values:

- A 25% reduction is applied to tax assessed dry land values
- There are 8 different soil codes for dry ground. The best being 1A1 and moving down to 4D.
- No two parcels of 80 acres will be identical
- Average cost per acre: \$6,369
 - 80 acres: \$509,520.00

(The following charts use the estimated 8% in valuation increase resulting in a .08 levy increase to determine potential impact for 2025-2026)

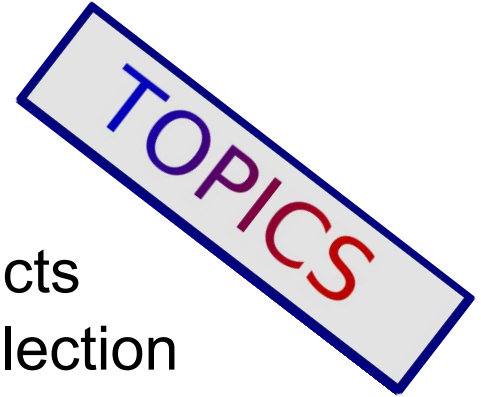
2024-2025	General Fund Levy	Total Levy	Cost to a Property Owner on an 80 acre parcel/\$500,000 of dry land
Ashland-Greenwood	.56	.81	\$4,050
Mead	.68	.83	\$4,150
Wahoo	.73	.88	\$4,400
Raymond Central	.77	.93	\$4,650
Waverly	.84	.97	\$4,850
Yutan	.87	.97	\$4,850
Elmwood-Murdock	.77	1.04	\$5,200
Louisville	1.01	1.12	\$5,600
Gretna	0.97	1.35	\$6,750

If Special Election Passes for 25.26	GF Levy	Total Levy	Cost to a Property Owner on an 80 acre parcel/\$500,000 of dry land
Ashland-Greenwood	.64	.89	\$4,450
Mead	.68	.83	\$4,150
Wahoo	.73	.88	\$4,400
Raymond Central	.77	.93	\$4,650
Waverly	.84	.97	\$4,850
Yutan	.87	.97	\$4,850
Elmwood-Murdock	.77	1.04	\$5,200
Louisville	1.01	1.12	\$5,600
Gretna	0.97	1.35	\$6,750

If Special Election Passes for 25.26	General Fund Levy	Total Levy	Cost to a Property Owner on an 80 acre parcel/\$500,000 of dry land
Ashland-Greenwood in 24.25	.56	.81	\$4,050
Ashland-Greenwood in 25.26	.64	.89	\$4,450
Ashland-Greenwood			Total Annual Increase to the property owner from the previous year
			\$400

Special Election to Exceed Property Tax Request Authority - INFORMATION

- Nebraska School Finance and Budget Process
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- Cost Per Pupil - Comparison to Other Districts
- Steps Taken Prior to Calling for a Special Election
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Special Election to Exceed Property Tax Request Authority - INFORMATION

Purpose:

- Explain why the Ashland-Greenwood Public School Board of Education is making this request:

The legislative 3% cap applied to AGPS's lower levy is not enabling the district to generate enough revenue to meet current and future expenditures

- Provide information so that patrons may make an informed decision
- Provide an opportunity for patrons to ask questions





Questions

June 10, 2025 - Special Election Ballot Issue

The Special Election will be conducted by Mail

- The County Clerk will mail ballots to registered voters in the district between May 19th and May 30th, 2025
- Ballots must be returned in the sealed “Return Identification Envelope” by the following means:
 - US Mail
 - Hand Deliver to your County Clerk
 - Placed in your County’s Secured Drop Box



June 10, 2025 - Special Election Ballot Issue

The Special Election will be conducted by Mail

- **Ballot Return Deadline:** All ballots must be in the possession of your respective county clerk no later than 5:00 p.m. on election day June 10, 2025
- It is important to note that ***at least 60% of voters voting on the issue must approve the measure for it to pass per statute 79-3405***



June 10, 2025 - Special Election Ballot Issue

“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?”



June 10, 2025 - Special Election Ballot Issue

SAMPLE BALLOT

ELECTION TO EXCEED PROPERTY TAX REQUEST AUTHORITY

**SAUNDERS COUNTY SCHOOL DISTRICT 78-0001,
IN THE STATE OF NEBRASKA**

TUESDAY, JUNE 10, 2025

"Shall Saunders County School District 78-0001, commonly known as 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, which amount shall remain below the maximum levy limit?"



FOR

authority to exceed annual property tax request
authority in said amount



AGAINST

authority to exceed annual property tax request
authority in said amount

Qualified electors voting in favor of the proposition shall blacken the oval opposite the words "FOR authority to exceed annual property tax request authority in said amount" following said proposition, and qualified electors voting against the proposition shall blacken the oval opposite the words "AGAINST authority to exceed annual property tax request authority in said amount" following said proposition.

Thank You for Attending!

Additional Questions can be directed to:

Jason Libal, Ashland-Greenwood Superintendent or to AGPS School Board Finance Committee Members

David Nygren: david.nygren@agps.org

Suzanne Sapp: suzanne.sapp@agps.org

Russell Westerhold: russell.westerhold@agps.org

Please contact Mr. Libal if you would like to schedule a presentation for your group or organization

Jason Libal, Ashland-Greenwood Superintendent

402-944-2128

jason.libal@agps.org