

Special Election November 2025 Request to Exceed Property Tax Authority

INFORMATION - Slideshow



The ZOOM Meetings Will Be Recorded

November 4, 2025 - Special Election Ballot Issue

“Shall Ashland-Greenwood Public Schools be authorized to exceed its property tax request authority for the fiscal year 2026-27 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



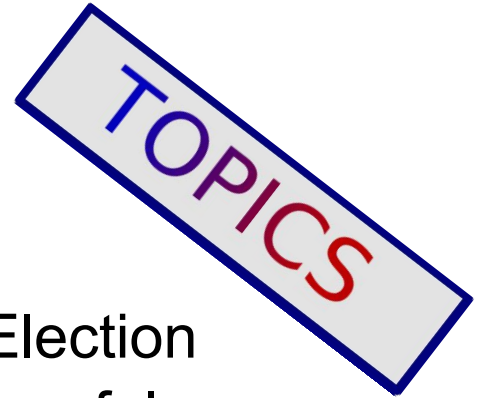
Special Election - Why again when there was just an election for the same purpose in June?

- Encouraged by community members and staff
 - Continue to provide quality services to our students
 - Maintain and grow staffing levels
 - Healthy school vital to community and local economy
- June election 'failed' by a small margin
 - Majority actually voted in favor in June - 57%
 - This ballot issue requires 60% to support
- Mail-in election process posed some challenges
 - Over 100 ballots were not dispersed due to address conflicts
 - Several ballots were not counted due to incorrectly completing the envelope or unverifiable signatures
 - Postmark date irrelevant - ballot arrival dependent on postal delivery timeline



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?



- 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



2025-2026 AGPS Levies

	General Fund Levy	Total Levy
Ashland-Greenwood	.60	.81 (same as that in 24.25)

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

General Fund Levy:	.60	(General Operating Expenses)
Bond Levy:	.20	(Special Building Projects)
QCPUF Levy:	<u>.01</u>	(Safety and Security)
	.81	

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

2025-2026 Area Levy Comparisons

	General Fund Levy	Total Levy
Ashland-Greenwood	.60	.81
Mead	.68	.84
Waverly	.70	.86
Wahoo	.73	.88
Raymond Central	.77	.93
Elmwood-Murdock	.70	.92
Yutan	.86	.94
Louisville	.92	1.23
Gretna	.96	1.35

2024-2025 Trailblazer Conference Levy Comparisons

	General Fund Levy	Total Levy
Platteview	.42	.69
Ashland-Greenwood 25.26	.60	.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

25/26: .60 (Maximum allowed under Pillen Plan)

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

	2025 GF Levy	2025 Tax Request	2024 GF Levy	2024 Tax Request	2023 GF Levy	2023 Tax Request
AGPS	.60	\$9,332,873	.56	\$8,000,838	.64	\$8,444,754
Wahoo	.73	\$11,077,147	.72	\$10,306,578	.78	\$10,194,028

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



- Annual revenue shortage within the General Fund Budget approximately \$1,000,000.00
- General Fund has had to temporarily borrow from other district funds to meet expenditures
 - Debt of 1,750,000.00 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

- 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?

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 will need to be cut**



(The 25.26 Staffing levels and contracts had already been set prior to the failed June election; reductions in staffing could not be made at that time for this current year. The results of the November election will impact staffing levels for the next school year, for 26.27.)

What happens if the election does not pass?

Staff, programs and course offerings will need to be reduced to the 2026-2027 school year

- Extra-curricular activities are at risk
- Non-required instructional programs are at risk:
 - CTE - Career Readiness and Tech
 - Business, Agriculture Education, Construction, Welding
 - Visual and Performing Arts
 - Art, Music
 - Academic Support Courses
 - Reading/Math Intervention and High Ability Learning



Revenue



Steps taken prior to calling for a Special Election

- Reduced non-payroll expenditures
- Reduced payroll increases (reduced benefit cost)
 - 22.23: Certified staff moved to a higher deductible
 - 23.24: Administrative group moved to the highest deductible option
 - 24.25: Certified staff moved to the highest deductible option

AGPS 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

- Reduced Certified FTE through staff attrition
- Met with Governor Pillen and 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**

2025-2026 Area Levy Comparisons

	General Fund Levy	Total Levy
Ashland-Greenwood	.60	.81
Mead	.68	.84
Waverly	.70	.86
Wahoo	.73	.88
Raymond Central	.77	.93
Elmwood-Murdock	.70	.92
Yutan	.86	.94
Louisville	.92	1.23
Gretna	.96	1.35

Cost Per Pupil Comparison - Saunders County - 2024

Wahoo	\$17,262.00
Ashland-Greenwood	\$17,275.00
Yutan	\$18,965.00
Cedar Bluffs	\$21,605.00
Mead	\$22,837.00

Special Election to Exceed Property Tax Request Authority - INFORMATION

- Philanthropic support of the district has been extremely generous
 - 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 2026.2027
 - Not a need to make the request each year

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 26.27 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 26.27 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



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 .68 and an overall Total Levy of .89



Area Levy Comparisons if Election is Successful

*Assumes no change in levy of other districts which is unlikely	General Fund Levy	Total Levy
Mead 25.26	.68	.84
Waverly 25.26	.70	.86
Wahoo 25.26	.73	.88
Ashland-Greenwood - 26.27	.68	.89
Elmwood-Murdock 25.26	.70	.92
Raymond Central 24.25	.77	.93
Yutan 25.26	.86	.94
Louisville 25.26	.92	1.23
Gretna 25.26	.96	1.35

2025-2026	GF Levy	Total Levy	Cost to a Property Owner on a \$300,000 home
Ashland-Greenwood	.60	.81	\$2,430
Mead	.68	.84	\$2,520
Waverly	.70	.86	\$2,580
Wahoo	.73	.88	\$2,640
Elmwood-Murdock	.70	.92	\$2,760
Raymond Central	.77	.93	\$2,790
Yutan	.86	.94	\$2,820
Louisville	.92	1.23	\$3,690
Gretna	.96	1.35	\$4,050

If Special Election Passes for 26.27	GF Levy	Total Levy	Cost to a Property Owner on a \$300,000 home
Mead	.68	.84	\$2,520
Waverly	.70	.86	\$2,580
Wahoo	.73	.88	\$2,640
Ashland-Greenwood	.68	.89	\$2,670
Elmwood-Murdock	.70	.92	\$2,760
Raymond Central	.77	.93	\$2,790
Yutan	.86	.94	\$2,820
Louisville	.92	1.23	\$3,690
Gretna	.96	1.35	\$4,050

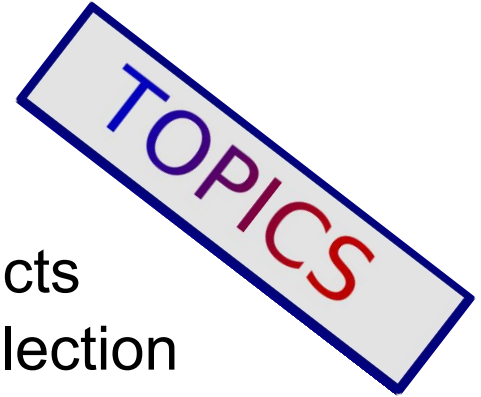
If Special Election Passes for 26.27	General Fund Levy	Total Levy	Cost to a Property Owner on a \$300,000 home
Ashland-Greenwood in 25.26	.60	.81	\$2,430.00
Ashland-Greenwood in 26.27	.68	.89	\$2,670.00
Ashland-Greenwood			Total Annual Increase to the property owner from the previous year
			\$240.00 (\$20.00 Per Month)

If Special Election Passes for 2026.2027

Property Value	Estimated Increase Monthly	Estimated Increase Annually
\$150,000	\$10	\$120
\$250,000	\$17	\$200
\$300,000	\$20	\$240
\$500,000	\$33	\$400

Special Election to Exceed Property Tax Request Authority - INFORMATION

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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 for our growing district

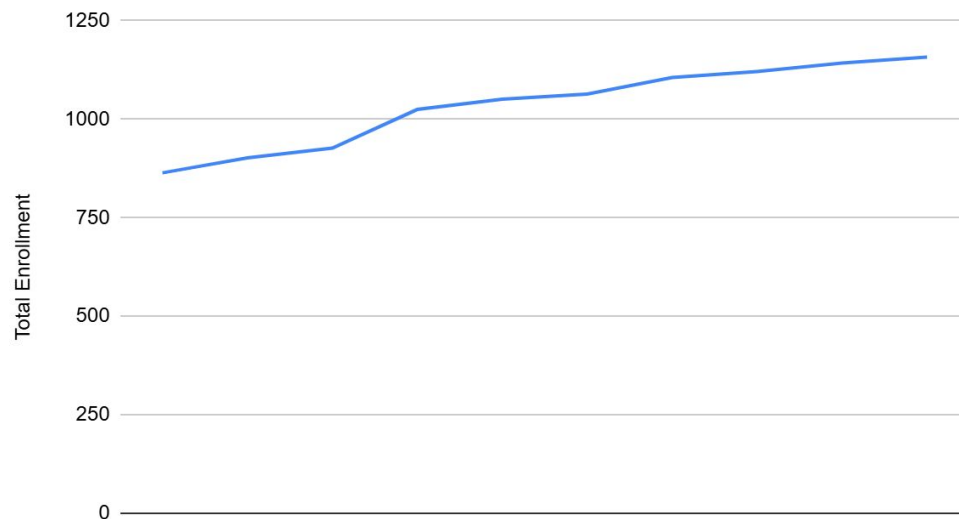
- Provide information so that patrons may make an informed decision
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AGPS Total Enrollment Trends

Total Enrollment	Date/Year
864	April 1, 2014
902	April 1, 2017
927	April 1, 2018
1025	April 1, 2019
1051	April 1, 2020
1064	April 1, 2021
1106	April 1, 2022
1121	April 1, 2023
1143	April 1, 2024
1158	April 1, 2025
1173	October 1, 2025

TOTAL ENROLLMENT





Questions

November 4th, 2025 - Special Election Ballot Issue

Make sure you are registered to vote!

www.votercheck.necvr.ne.gov



November 4th , 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 October 14th and October 24th, 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



November 4th, 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 4:30 p.m. on election day November 4th, 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***



November 4th, 2025 - Special Election Ballot Issue

“Shall Ashland-Greenwood Public Schools be authorized to exceed its property tax request authority for the fiscal year 2026-27 by not more than \$1,300,000.00 which amount shall remain below the maximum levy limit?”



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

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