



ELKHORN

PUBLIC SCHOOLS

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February 9, 2017

Senator Lou Ann Linehan
District 39
4025 South 224th Circle
PO Box 94604
Lincoln, Nebraska 68509-4604

Dear Senator Linehan,

We would like to briefly offer a response to a recent letter that was sent to members of the Elkhorn Public Schools Board of Education on February 6, 2017. We do not believe anyone would disagree that the recent valuation adjustments in Douglas County have come as a surprise to some, and a shock to many. It is evident that a fair and timely assessment process has been absent in Douglas County for decades.

As you are keenly aware, there are many different taxing authorities that collect property taxes. For example, a Sanitary Improvement District (SID) depends solely on property taxes to pay off its infrastructure debt and operational expenses. A larger than normal valuation increase in an SID could be offset by a reduction in the levy "without" reducing services.

Contrast an SID with a Nebraska Public School District. While there are several different sources of income for school districts, primarily a school district receives funding from property taxes and State Aid. The equation is not difficult. If State Aid is reduced then either property taxes are increased or services are reduced.

As our State Senator you have a huge voice in the outcome of what happens to State Aid in Nebraska. Plus, your membership on the Education Committee brings you even closer to the decision making process. If you support a reduction in State Aid you are forcing school districts, including your school district to either reduce services or increase the General Fund Levy.

The Elkhorn Public School District is the highest performing school district in Nebraska, and has one of the lowest per pupil expenditures in the State. While most school districts are already up against the 1.05 levy cap, Elkhorn has foregone many expenditures and kept its General Fund levy at 1.04, which is the lowest in the metropolitan area.