

ASHLAND-GREENWOOD PUBLIC SCHS (78-0001-000)

Chart I below is the Revenue Committee’s estimate as to how the current property tax proposal would affect Ashland-Greenwood Public Schools. Any building fund levy for which the project has commenced will be grandfathered in; therefore, without knowing exactly what a school is doing with their building fund it is impossible to complete the chart accurately. The Committee is available to discuss with each district how an individual district would be effected. Below Chart I you will find **Ashland-Greenwood’s Annual Finance (AFR)** report for 2018-19 (**CHART II**) which lists all general fund revenue sources to which Ashland-Greenwood Public Schools has access. These include additional local taxes and fees, special education funding, state apportionment, etc. We have noted in red those items from the AFR that are included in CHART I. All amounts are based on statewide averages and include estimates as to probable property valuation increases in the case of commercial and residential and probable valuation decreases in the case of agriculture.

CHART I

Year	TEEOSA Aid	Annual Change TEEOSA Aid	Property Taxes Levied*	Annual Change Property Taxes Levied	Transition Aid	General Fund Levy**	Building Fund Levy***	QCPUF Levy***	TEEOSA + Property Taxes Levied + Transition Aid	Annual Change	Annual % Change
2019-20	915,788		8,122,515		0	0.8338	0.1219	0.0000	9,038,303		
2020-21	1,744,530	828,742	8,158,709	36,194	0	0.8372	0.1219	0.0000	9,903,239	864,935	9.57%
2021-22	1,797,339	52,809	8,057,040	(101,668)	0	0.8292	0.1219	0.0000	9,854,379	(48,859)	-0.49%
2022-23	2,602,802	805,463	7,961,718	(95,323)	0	0.8369	0.1219	0.0000	10,564,520	710,140	7.21%
3 Yr Ave Rate	41.65%		-0.66%						5.34%		

*This amount includes the Property Tax Credit Fund, the Homestead Exemption Fund, and the Personal Property Tax Fund which are funded by the state.

**Levies in out years are estimates only and may be adjusted by the school district depending on their unique circumstances.

***This levy does not include any levy amount for bonding. Bonding is not subject to the levy limits.

CHART II

Ashland-Greenwood Annual Finance Report (AFR) <https://sfos.education.ne.gov/AFR/AFRDistrictReport?codistsch=78-0001-000&datayear=2018/19&id=1> , which shows receipts for all general fund revenue. Unless otherwise noted the funds below are not included in the chart above.

Account	Description	Amount
General Fund		
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	7,485,519.00
01-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT These amounts are included in the total property taxes levied in Chart I	6,660,565.00
01-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	9,102.00
01-1-01120-000	REVENUE FROM LOCAL SOURCES - PUBLIC POWER DISTRICT SALES TAXES	58,217.00
01-1-01125-000	REVENUE FROM LOCAL SOURCES - MOTOR VEHICLE TAXES	611,735.00
01-1-01140-000	REVENUE FROM LOCAL SOURCES - PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS)	16,889.00

01-1-01370-000	TUITION - PRESCHOOL TUITION AND FEES	12,356.00
01-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	81,886.00
01-1-01911-000	OTHER REVENUE FROM LOCAL SOURCES - LOCAL LICENSE FEES	3,285.00
01-1-01920-000	OTHER REVENUE FROM LOCAL SOURCES - CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	30,447.00
01-1-01925-000	OTHER REVENUE FROM LOCAL SOURCES - CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	1,037.00
01-1-02000-000	TOTAL COUNTY AND ESU RECEIPTS	37,025.00
01-1-02110-000	REVENUE FROM INTERMEDIATE SOURCES - COUNTY FINES AND LICENSE FEES	37,025.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	2,622,630.00
01-1-03110-000	REVENUE FROM STATE SOURCES - STATE AID <small>These amounts are included in the TEEOSA AID in Chart I</small>	1,140,107.00

01-1-03120-000	REVENUE FROM STATE SOURCES - SPED (SCHOOL AGE)	719,518.00
01-1-03125-000	REVENUE FROM STATE SOURCES - SPED TRANSPORTATION (SCHOOL AGE)	17,351.00
01-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION These amounts are included in the total property taxes levied in Chart I	136,536.00
01-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT These amounts are included in the total property taxes levied in Chart I	393,992.00
01-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT These amounts are included in the total property taxes levied in Chart I	15,253.00
01-1-03166-000	REVENUE FROM STATE SOURCES - FLEX FUNDING: SCHOOL AGE SUPPORT SERVICES (STATE)	13,673.00
01-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	14,464.00
01-1-03400-000	REVENUE FROM STATE SOURCES - STATE APPORTIONMENT	134,807.00
01-1-03512-000	REVENUE FROM STATE SOURCES - DISTANCE EDUCATION INCENTIVE PAYMENTS	5,750.00

01-1-03535-000	REVENUE FROM STATE SOURCES - PAYMENTS FOR HIGH ABILITY LEARNERS	7,581.00
01-1-03540-000	REVENUE FROM STATE SOURCES - CATEGORICAL - STATE EARLY CHILDHOOD	23,598.00
01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	231,510.00
01-1-04505-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	63,291.00
01-1-04506-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I ACCOUNTABILITY ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY	7,926.00
01-1-04509-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	7,249.00
01-1-04512-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B (611) BASE ALLOCATION	76,231.00

01-1-04515-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B SUPPLEMENTAL PAYMENTS	5,017.00
01-1-04516-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PRESCHOOL (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	22,630.00
01-1-04519-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA ENROLLMENT/POVERTY	31,664.00
01-1-04708-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID IN PUBLIC SCHOOLS	6,323.00
01-1-04709-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	11,179.00
01-1-05000-000	TOTAL OTHER FINANCING SOURCES	1,927.00
01-1-05300-000	OTHER FINANCING SOURCES - PROCEEDS FROM THE DISPOSAL OF REAL OR PERSONAL PROPERTY	1,927.00

01-1-10000-000

GRAND TOTAL OF ALL RECEIPTS

10,378,611.00