

2025 Operating & Capital Project Levy Referendums

Schedule of Services



Basic Services - Referendum

For all operating & capital project levy (CPL) referendums, we will provide the following services:

1. Gather data from the District, County & Department of Education to understand the District's authority and its tax impact
2. Estimate the revenue, state aid & additional tax levies that would result from a referendum election
3. Estimate the referendum's tax impact for property of varying types & values
4. Provide tables which summarize the information described above
5. Submit tax rate & tax impact information to District staff &/or legal counsel for inclusion in the election resolution, ballot & in the case of operating referendums, legally required notice to all taxpayers
6. Prepare a customized presentation, including an explanation of referendums, statewide trends & information on the District's proposed operating & capital project levy referendum
7. Create & deliver two graphs comparing the District to eight others relative to total school property taxes paid in the prior year for average value residential homestead properties & in referendum authority
8. Attend a board work session or regular meeting to present information & explain options

Optional Services

Ehlers provides a variety of high-impact, cost-effective optional tools including:

Comparative Reporting

A comprehensive "Benchmarking Service," which further compares self-selected districts on a wide variety of variables. This additional reporting can be helpful to communicate how the District "stacks-up" compared with other districts and can enhance residents' ability to make a fully-informed choice on election day. Some reporting examples include:

- » School property taxes paid on other types of property
- » Tax base comparisons
- » Expenditure comparisons

Property Tax Impact Website

To help District voters understand the referendum's potential property tax impact, we will:

1. Build & maintain a customized property tax impact website that includes:
 - » An interactive calculator allowing property owners to enter the estimated market value of their property & immediately receive an estimated tax impact of the referendum and for agricultural property an input offering to signal Ehlers to prepare individualized tax impacts
 - » Helpful information about potential tax rebates & other special programs that may affect a District voter's total tax impact relative to the referendum
 - » An invitation to contact Ehlers - via e-mail or toll-free number - with further questions about the tax impact of the referendum
2. Respond promptly to all taxpayer inquiries

Fee Schedules

Standard Services *(Districts may choose multiple services)*

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|---------------------------------------|---------|-------------------------------|-----------|
| Basic Services - Operating Referendum | \$2,900 | Additional Comparative Graphs | \$50 each |
| Basic Services - Capital Project Levy | \$2,900 | Property Tax Impact Website | \$1,100 |

Hourly & Additional Services

Ehlers will also provide services related to operating & capital project levy referendums on an hourly basis, in the following circumstances:

- » Districts which have selected one or more of the packages listed above, but request additional services related to the Project, including attendance at additional meetings in the District and provision of additional information not listed under standard services
- » Districts which request services that are more limited than any of the above (e.g., reviewing the District's estimates of revenue and tax impact, ballot language, or public information materials) or any other analysis not listed here.

For these services Ehlers charges its standard professional services consulting fee of \$275 per hour. There will be no additional fees for printing and copying of documents, travel expenses or other costs.

All fees described are due and payable to Ehlers upon completion of the board action, regardless the outcome of the election.

Visit ehlers-inc.com

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