



Governor's  
Policy Research  
Office

# 2024

## School Property Tax Collection Report

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**Prepared by**  
Governor Jim  
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# About Governor's Policy Research Office

Nebraska Governor's Policy Research Office is authorized by Nebraska Statute 84-135. NRS 84-135 (3) states that GPRO may "Prepare special reports and furnish the results of the office's research and other activities through publications, memoranda, briefings, and expert testimony".

GPRO works with legislators, state agencies, and lobbyists to help ensure that Governor Pillemer's priorities are being addressed. One of Governor Pillemer's top issues is property tax relief for all Nebraskans. The goal of this report is to inform interested parties the impact of previous legislation on school district property taxes, as well as, help guide future solutions to the issue.



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# Introduction

Property taxes continue to be the number one issue facing Nebraskans.[1] Over the years the State of Nebraska has made numerous attempts to address the high property taxes. These attempts include direct credits to taxpayers, caps on local tax collections, and reform to the state's school finance formula.

As a result of the above efforts, property tax relief programs, when combined, are now the state's largest budget item. In FY2024-2025 Nebraska will spend \$2.8 billion on property tax relief programs, which is over half of the state's mainline budget total.[2] The largest of these programs, the Tax Equity and Educational Opportunities Act (TEEOSA) has been a point of contention for lawmakers and multiple attempts have been made to reform this program. There were two recent successful attempts to change aid to public schools to ensure more property tax relief for Nebraskans.

In 2023, the Nebraska Legislature was successful in providing some reform through LB583, introduced by Senator Sanders, which Governor Pillen signed into law on May 31, 2023. This legislation increased the amount of funding school districts received from the state. This increase in funding comes through Foundation Aid, which is \$1,500 per student. This change ensures the state is invested in every child's public education regardless of where they are educated. The state also increased the amount of Special Education Funding reimbursement from 40% to 80%. This was a total increase of over \$300 million. The state of Nebraska is now investing in every student across the state due to LB583.

The second piece of reform was LB243, introduced by Senator Briebe, also signed by Governor Pillen on May 31, 2023. This legislation placed a spending limitation, or cap, on local school districts and their boards. LB243 placed a three percent growth cap on local school district property tax requests. There are several exceptions to this cap: student enrollment, English language learners (ELL), and poverty student increases allow for growth above the three percent increase. Additionally, a school board can vote to increase this cap by 4-7% depending on the size of their district. This requires 70% majority.

Nebraska's History with property taxes is centered on school funding. School districts make up on average 60% of property tax bills[3]. To lower the amount of property taxes on citizens, increasing the amount of funding from the state to local school districts should be considered as a solution to reducing school district tax asking.

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[1] <https://www.1011now.com/2024/02/16/poll-nebraskans-dire-need-property-tax-relief-support-sales-tax-increase-not-property-tax-caps/>

[2] [https://nebraskalegislature.gov/pdf/reports/fiscal/2024budget\\_special.pdf](https://nebraskalegislature.gov/pdf/reports/fiscal/2024budget_special.pdf)

[3] [https://revenue.nebraska.gov/sites/default/files/doc/pad/research/valuation/2024/CurrentYr\\_VT\\_PieCharts\\_State%20%26%2093%20counties%202023.pdf](https://revenue.nebraska.gov/sites/default/files/doc/pad/research/valuation/2024/CurrentYr_VT_PieCharts_State%20%26%2093%20counties%202023.pdf)





# TEEOSA Background

The Nebraska Legislature created the Tax Equity and Educational Opportunities Support Act (TEEOSA) in 1990. The general funding formula for school districts is still in existence today. The history surrounding the formula is complex, yet we still see similar ripples from the original conversations every legislative session. The property tax crisis Nebraska finds itself in today is closely intertwined with both education funding issues in the legislature and ballot initiatives attempted and approved in the past.

At its most simple form, TEEOSA is **NEEDS – RESOURCES = EQUALIZATION AID**. This formula helps dictate how much a school district gets in funding. Needs include things such as basic funding, transportation allowances, and student growth. Resources are how much funding a district gets prior to any state equalization aid. This would include largely, the amount of property taxes raised by the local school district. Meaning, if a school district can collect enough resources from property taxes to cover their needs, they will receive no equalization aid from the state. However, if a district is unable to cover their needs with the resources from taxation, they will receive that difference in state equalization aid. In the 2024/25 school year only 58 school districts will receive equalization aid from the state. [1]

The current TEEOSA formula is not that of 1990, it has seen several tweaks and changes. Nearly every Legislature makes some small change to the formula. While these changes aim to help make the formula easier and more manageable for districts, it also has led to a lot of confusion around the formula for lawmakers. While no one is expected to be an expert on everything, lawmakers, school administrators and the public deserve to be able to easily understand the formula that funds their schools and puts pressure on their paycheck through property tax increases.

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[1] State Aid Calculated by System. <https://www.education.ne.gov/fos/state-aid/>



# Impact

Since the passage of LB243 and LB583 a report has been filed by the Nebraska Department of Education that helps track which schools voted to override their three percent growth rate and by how much. This report helped inform interested parties on which school districts are increasing taxes. This increase in taxation could be due to a loss in state aid from TEEOSA, increasing needs in the community, or simply from overspending. One thing has become clear, the public is much more engaged in the local budget process which can only be viewed as positive for transparency in the spending of tax dollars.

For the 2024/25 Budget Cycle the property tax variation statewide was an increase of \$76,076,585 or 2.8%. This is below the initial stated goal of a 3% cap. However, the data is more complex when looking at an individual district basis.

## School District Tax Asking Report

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2023-24 Compared to 2024-25: Total Year-Over-Year Aid Variation

	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
School District Name	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
ADAMS CENTRAL PUBLIC SCHOOLS	153,750	7.3%	63,422	4.0%	406,757	3.0%	623,929	3.6%
AINSWORTH COMMUNITY SCHOOLS	-21,779	-3.5%	33,795	4.0%	78,750	1.3%	90,766	1.2%
ALLEN CONSOLIDATED SCHOOLS	14,657	5.6%	16,349	4.0%	71,686	2.7%	102,692	3.1%
ALLIANCE PUBLIC SCHOOLS	92,246	3.6%	307,165	18.7%	-367,565	-3.0%	31,846	0.2%
ALMA PUBLIC SCHOOLS	159,035	11.6%	20,340	4.0%	120,837	2.8%	300,212	4.8%
AMHERST PUBLIC SCHOOLS	-394,765	-19.1%	18,753	4.0%	268,283	10.4%	-107,729	-2.1%
ANSELMO-MERNA PUBLIC SCHOOLS	141,998	24.5%	11,225	4.0%	76,511	2.2%	229,734	5.3%
ANSLEY PUBLIC SCHOOLS	-6,576	-2.1%	9,887	4.0%	71,145	2.3%	74,456	2.0%
ARAPAHOE PUBLIC SCHOOLS	-37,608	-6.4%	16,486	4.0%	183,816	5.1%	162,694	3.5%
ARCADIA PUBLIC SCHOOLS	53,651	4.1%	9,609	4.0%	54,952	2.8%	118,212	3.4%
ARLINGTON PUBLIC SCHOOLS	225,959	11.1%	50,358	5.4%	520,547	7.5%	796,864	8.1%
ARNOLD PUBLIC SCHOOLS	5,769	1.5%	8,813	4.0%	76,378	2.3%	90,960	2.3%
ARTHUR COUNTY SCHOOLS	-12,714	-2.8%	7,372	4.0%	-1,010	0.0%	-6,352	-0.2%
ASHLAND-GREENWOOD PUBLIC SCHS	28,793	1.5%	86,799	5.4%	-443,925	-5.3%	-328,333	-2.8%
AUBURN PUBLIC SCHOOLS	-1,209,264	-29.6%	52,341	3.6%	1,639,826	22.6%	482,903	3.8%
AURORA PUBLIC SCHOOLS	-8,602	-0.4%	74,859	4.0%	0	0.0%	66,257	0.4%
AXTELL COMMUNITY SCHOOLS	175,138	20.9%	12,216	4.0%	123,853	2.5%	311,207	5.1%
BANCROFT-ROSALIE COMM SCHOOLS	-120,261	-10.7%	36,613	8.8%	-348,484	-11.3%	-432,132	-9.4%
BANNER COUNTY PUBLIC SCHOOLS	-133,139	-20.5%	11,986	4.0%	59,666	2.2%	-61,487	-1.7%
BATTLE CREEK PUBLIC SCHOOLS	-168,423	-9.7%	22,811	4.0%	122,006	2.3%	-23,606	-0.3%
BAYARD PUBLIC SCHOOLS	-427,947	-23.2%	13,787	3.0%	426,907	11.8%	12,747	0.2%
BEATRICE PUBLIC SCHOOLS	395,160	7.2%	148,182	4.3%	529,641	3.3%	1,072,983	4.3%
BELLEVUE PUBLIC SCHOOLS	-1,499,700	-2.9%	597,986	4.0%	4,191,129	8.9%	3,289,415	2.9%
BENNINGTON PUBLIC SCHOOLS	-5,538,891	-28.3%	27,931	0.7%	2,580,866	10.0%	-2,930,094	-5.9%
BERTRAND PUBLIC SCHOOLS	-6,205	-1.6%	19,154	4.0%	60,606	1.2%	73,555	1.2%
BLAIR COMMUNITY SCHOOLS	-121,304	-3.2%	106,421	4.0%	-402,433	-2.0%	-417,316	-1.6%
BLOOMFIELD COMMUNITY SCHOOLS	8,438	2.0%	14,964	4.1%	779,162	19.7%	802,564	16.9%
BLUE HILL PUBLIC SCHOOLS	35,587	3.3%	24,487	4.0%	75,550	2.1%	135,624	2.6%
BOONE CENTRAL SCHOOLS	87,021	6.4%	32,397	4.0%	-637,472	-8.0%	-518,054	-5.1%
BOYD COUNTY SCHOOLS	-23,581	-4.2%	22,292	4.0%	360,985	7.6%	359,696	6.1%
BRADY PUBLIC SCHOOLS	34,389	4.9%	10,917	3.4%	69,856	2.2%	115,162	2.7%
BRIDGEPORT PUBLIC SCHOOLS	146,072	9.2%	31,960	4.6%	203,843	3.0%	381,875	4.2%
BROKEN BOW PUBLIC SCHOOLS	-3,078	-0.2%	38,880	4.0%	-271,005	-3.5%	-235,203	-2.3%
BRUNING-DAVENPORT UNIFIED SYS	5,950	2.0%	14,412	4.0%	320,989	7.3%	341,351	6.8%
BURWELL PUBLIC SCHOOLS	-36,041	-4.6%	12,650	4.0%	184,979	3.9%	161,588	2.7%
CALLAWAY PUBLIC SCHOOLS	-8,731	-3.2%	17,913	4.0%	-90,383	-2.7%	-81,201	-2.0%
CAMBRIDGE PUBLIC SCHOOLS	-105,038	-12.2%	13,186	4.0%	294,357	8.5%	202,505	4.3%
CEDAR BLUFFS PUBLIC SCHOOLS	-24,243	-0.6%	24,599	4.0%	599	0.0%	955	0.0%
CENTENNIAL PUBLIC SCHOOLS	6,611	0.8%	29,256	3.5%	155,246	1.9%	191,113	2.0%
CENTRAL CITY PUBLIC SCHOOLS	39,608	3.3%	57,321	3.7%	232,322	2.5%	329,251	2.7%
CENTRAL VALLEY PUBLIC SCHOOLS	26,432	5.8%	46,849	5.3%	189,169	2.7%	262,450	3.1%
CENTURA PUBLIC SCHOOLS	97,603	9.8%	26,739	4.0%	203,791	3.3%	328,133	4.2%
CHADRON PUBLIC SCHOOLS	900,740	19.3%	41,716	4.0%	151,516	2.2%	1,093,972	8.7%
CHAMBERS PUBLIC SCHOOLS	20,326	9.3%	7,859	4.0%	141,437	6.0%	169,622	6.2%
CHASE COUNTY SCHOOLS	195,647	17.0%	25,530	4.0%	205,375	2.5%	426,552	4.3%
CLARKSON PUBLIC SCHOOLS	-67,058	-16.3%	32,289	7.2%	-13,036	-0.4%	-47,805	-1.1%
CODY-KILGORE PUBLIC SCHS	-122,985	-8.4%	22,842	10.8%	-12,001	-0.6%	-112,144	-3.2%
COLUMBUS PUBLIC SCHOOLS	2,134,889	15.0%	484,344	9.3%	-435,334	-1.5%	2,183,899	4.6%
CONESTOGA PUBLIC SCHOOLS	5,510	0.5%	42,266	4.0%	213,364	2.4%	261,140	2.3%
COZAD COMMUNITY SCHOOLS	-246,843	-8.6%	44,992	3.6%	450,473	4.8%	248,622	1.8%
CRAWFORD PUBLIC SCHOOLS	4,968	0.9%	5,650	4.0%	303,030	10.8%	313,648	9.0%
CREEK VALLEY SCHOOLS	11,027	4.2%	16,793	4.0%	-29,845	-0.8%	-2,025	0.0%
CREIGHTON COMMUNITY PUBLIC SCHOOLS	77,881	16.8%	21,894	4.0%	0	0.0%	99,775	1.8%
CRETE PUBLIC SCHOOLS	1,646,252	15.1%	105,159	4.0%	77,015	0.5%	1,828,426	6.6%
CROFTON COMMUNITY SCHOOLS	15,747	1.7%	26,086	4.0%	163,711	3.2%	205,544	3.1%
CROSS COUNTY COMMUNITY SCHOOLS	6,610	0.9%	32,970	6.2%	130,841	2.3%	170,421	2.5%
DAVID CITY PUBLIC SCHOOLS	45,988	4.2%	62,383	4.0%	164,647	1.5%	273,018	2.0%
DESHLER PUBLIC SCHOOLS	-37,096	-6.7%	24,991	4.0%	427,733	10.5%	415,628	7.9%
DILLER-ODELL PUBLIC SCHOOLS	26,967	4.2%	14,849	4.0%	-191,009	-4.2%	-149,193	-2.7%
DONIPHAN-TRUMBULL PUBLIC SCHS	15,253	2.1%	18,818	2.9%	181,426	2.7%	215,497	2.6%
DORCHESTER PUBLIC SCHOOL	89,059	17.7%	33,684	10.9%	65,657	2.2%	188,400	4.9%
DOUGLAS COUNTY WEST	102,695	3.7%	60,869	4.4%	439,098	3.8%	602,662	3.9%
DUNDY CO STRATTON PUBLIC SCHS	-24,015	-5.3%	19,412	6.1%	132,607	2.2%	128,004	1.9%
EAST BUTLER PUBLIC SCHOOLS	16,407	3.4%	34,872	5.3%	160,154	2.2%	211,433	2.5%
ELBA PUBLIC SCHOOLS	1,189	0.1%	7,345	4.0%	44,819	2.5%	53,353	1.7%
ELGIN PUBLIC SCHOOLS	49,190	8.5%	17,365	4.0%	270,100	8.0%	336,655	7.7%
ELKHORN PUBLIC SCHOOLS	323,990	1.6%	514,433	4.0%	-12,585,032	-13.9%	-11,746,609	-9.5%



# 2023-24 Compared to 2024-25: Total Year-Over-Year Aid Variation

School District Name	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
ELKHORN VALLEY SCHOOLS	47,855	6.7%	30,034	4.3%	136,747	2.5%	214,636	3.1%
ELM CREEK PUBLIC SCHOOLS	51,700	6.6%	21,190	4.6%	449,104	11.1%	521,994	9.9%
ELMWOOD-MURDOCK PUBLIC SCHOOLS	51,291	3.8%	26,085	4.0%	-48,269	-0.9%	29,107	0.4%
ELWOOD PUBLIC SCHOOLS	-28,575	-8.4%	11,430	4.0%	109,124	2.9%	91,979	2.1%
EMERSON-HUBBARD PUBLIC SCHOOLS	-33,800	-8.2%	46,333	9.7%	-66,826	-1.8%	-54,293	-1.2%
EUSTIS-FARNAM PUBLIC SCHOOLS	1,210	0.4%	11,617	4.2%	303,096	8.5%	315,923	7.7%
EXETER-MILLIGAN PUBLIC SCHOOLS	8,942	3.3%	36,234	6.3%	118,761	2.7%	163,937	3.1%
FAIRBURY PUBLIC SCHOOLS	6,398	0.5%	77,806	4.0%	20,537	0.2%	104,741	0.7%
FALLS CITY PUBLIC SCHOOLS	-20,762	-1.4%	65,199	4.0%	-351,559	-4.0%	-307,122	-2.6%
FILLMORE CENTRAL PUBLIC SCHS	6,382	0.7%	54,872	4.0%	0	0.0%	61,254	0.6%
FORT CALHOUN COMMUNITY SCHS	498,445	13.0%	42,393	5.0%	-145,544	-2.2%	395,294	3.5%
FRANKLIN PUBLIC SCHOOLS	16,052	2.6%	21,329	4.0%	-216,287	-4.6%	-178,906	-3.1%
FREEMAN PUBLIC SCHOOLS	45,959	2.8%	16,412	4.0%	172,821	3.6%	235,192	3.4%
FREMONT PUBLIC SCHOOLS	833,108	4.0%	247,732	4.1%	1,291,069	3.9%	2,371,909	4.0%
FRIEND PUBLIC SCHOOLS	-17,270	-4.5%	11,060	4.0%	62,308	1.8%	56,098	1.4%
FULLERTON PUBLIC SCHOOLS	-463	-0.1%	21,145	4.0%	87,435	1.9%	108,117	1.9%
GARDEN COUNTY SCHOOLS	38,871	12.7%	17,550	4.6%	317,080	9.5%	373,501	9.3%
GERING PUBLIC SCHOOLS	-123,004	-1.3%	63,954	4.1%	870,855	8.6%	811,805	3.8%
GIBBON PUBLIC SCHOOLS	-237,651	-20.9%	26,978	4.0%	431,476	6.5%	220,803	2.6%
GILTNER PUBLIC SCHOOLS	250,135	21.2%	14,011	4.0%	-39,381	-1.3%	224,765	4.9%
GORDON-RUSHVILLE PUBLIC SCHS	-6,748	-0.8%	47,628	6.9%	108,037	1.3%	148,917	1.5%
GOTHENBURG PUBLIC SCHOOLS	-119,095	-6.9%	37,906	3.5%	594,533	6.2%	513,344	4.2%
GRAND ISLAND PUBLIC SCHOOLS	5,495,102	8.7%	492,180	4.0%	1,724,299	3.8%	7,711,581	6.4%
GRETNA PUBLIC SCHOOLS	-5,987,276	-25.9%	322,234	4.0%	10,184,719	22.8%	4,519,677	6.0%
HAMPTON PUBLIC SCHOOLS	-50,740	-6.0%	11,488	4.0%	181,952	7.5%	142,700	4.0%
HARTINGTON NEWCASTLE PUBLIC SCHOOLS	-17,440	-2.6%	32,243	3.3%	46,286	0.7%	61,089	0.8%
HARVARD PUBLIC SCHOOLS	-6,662	-2.0%	34,195	4.0%	-9,400	-0.3%	18,133	0.4%
HASTINGS PUBLIC SCHOOLS	191,232	0.9%	306,110	5.0%	396,892	2.3%	894,234	2.0%
HAY SPRINGS PUBLIC SCHOOLS	21,914	1.4%	3,658	2.6%	130,182	7.1%	155,754	4.4%
HAYES CENTER PUBLIC SCHOOLS	16,642	7.9%	7,134	4.0%	41,666	1.5%	65,442	2.0%
HEARTLAND COMMUNITY SCHOOLS	-9,160	-1.6%	28,930	4.0%	46,443	1.1%	66,213	1.2%
HEMINGFORD PUBLIC SCHOOLS	15,757	1.3%	20,063	4.0%	75,365	1.2%	111,185	1.3%
HERSHEY PUBLIC SCHOOLS	-33,991	-1.2%	16,296	4.0%	168,839	3.1%	151,144	1.8%
HIGH PLAINS COMMUNITY SCHOOLS	-16,894	-4.7%	20,440	4.0%	145,689	2.6%	149,235	2.3%
HITCHCOCK CO SCH SYSTEM	-20,685	-4.4%	62,782	16.0%	108,081	2.7%	150,178	3.1%
HOLDREGE PUBLIC SCHOOLS	27,498	1.6%	68,047	4.0%	317,016	2.8%	412,561	2.8%
HOMER COMMUNITY SCHOOLS	152,062	8.2%	27,356	4.0%	213,855	6.5%	393,273	6.8%
HOWELLS-DODGE CONSOLIDATED SCHOOLS	5,901	1.2%	15,098	4.0%	116,860	2.5%	137,859	2.5%
HUMBOLDT TABLE ROCK STEINAUER	24,464	5.5%	42,447	4.6%	319,815	5.6%	386,726	5.4%
HUMPHREY PUBLIC SCHOOLS	-157,895	-13.8%	61,814	8.6%	99,157	2.5%	3,076	0.1%
HYANNIS AREA SCHOOLS	-28,997	-9.3%	8,885	4.2%	50,876	1.8%	30,764	0.9%
JOHNSON CO CENTRAL PUBLIC SCHS	23,673	3.0%	33,838	4.1%	665,418	8.4%	722,929	7.6%
JOHNSON-BROCK PUBLIC SCHOOLS	-43,226	-3.7%	11,795	4.0%	220,920	7.8%	189,489	4.4%
KEARNEY PUBLIC SCHOOLS	-254,504	-2.5%	280,848	4.0%	1,770,087	3.8%	1,796,431	2.8%
KENESAW PUBLIC SCHOOLS	-131,840	-18.0%	13,190	4.0%	97,909	2.3%	-20,741	-0.4%
KEYA PAHA COUNTY SCHOOLS	11,543	8.3%	4,187	4.0%	181,906	8.1%	197,636	7.9%
KIMBALL PUBLIC SCHOOLS	6,756	1.1%	16,625	2.9%	452,000	7.8%	475,381	6.8%
LAKEVIEW COMMUNITY SCHOOLS	590,963	31.8%	86,577	6.7%	324,062	3.4%	1,001,602	7.8%
LAUREL-CONCORD-COLERIDGE SCHOOL	-13,817	-2.1%	36,009	4.0%	437,985	5.6%	460,177	4.9%
LEIGH COMMUNITY SCHOOLS	126,242	25.5%	10,187	4.0%	100,515	2.6%	236,944	5.1%
LEWISTON CONSOLIDATED SCHOOLS	43,636	6.9%	10,345	4.1%	-100,739	-3.0%	-46,758	-1.1%
LEXINGTON PUBLIC SCHOOLS	2,152,859	9.3%	165,268	4.5%	422,581	3.4%	2,740,708	6.9%
LEYTON PUBLIC SCHOOLS	100,916	46.3%	4,042	2.6%	88,875	2.2%	193,833	4.3%
LINCOLN PUBLIC SCHOOLS	-31,852,607	-30.4%	3,355,167	5.5%	31,571,507	9.6%	3,074,067	0.6%
LITCHFIELD PUBLIC SCHOOLS	45,745	24.2%	7,343	4.0%	-57,319	-2.1%	-4,231	-0.1%
LOGAN VIEW PUBLIC SCHOOLS	-170,776	-10.9%	36,875	4.0%	-24,580	-0.3%	-158,481	-1.7%
LOOMIS PUBLIC SCHOOLS	107,755	9.5%	11,642	4.0%	169,122	5.0%	288,519	6.0%
LOUISVILLE PUBLIC SCHOOLS	-31,112	-2.2%	66,545	8.3%	214,885	2.9%	250,318	2.6%
LOUP CITY PUBLIC SCHOOLS	12,024	2.6%	18,230	4.1%	-83,716	-1.6%	-53,462	-0.9%
LOUP COUNTY PUBLIC SCHOOLS	13,595	11.5%	6,538	4.0%	66,414	2.9%	86,547	3.3%
LYONS-DECATUR NORTHEAST SCHS	44,621	10.5%	35,679	4.7%	9,091	0.2%	89,391	1.6%
MADISON PUBLIC SCHOOLS	25,121	3.1%	27,862	4.0%	174,268	2.3%	227,251	2.5%
MALCOLM PUBLIC SCHOOLS	-236,272	-6.8%	22,839	3.7%	143,455	3.4%	-69,978	-0.8%
MAXWELL PUBLIC SCHOOLS	87,104	4.9%	16,154	4.0%	-134,318	-5.4%	-31,060	-0.7%
MAYWOOD PUBLIC SCHOOLS	176,651	25.8%	7,605	4.0%	223,353	7.2%	407,609	10.2%
MC COOK PUBLIC SCHOOLS	25,353	0.5%	85,453	4.0%	251,618	2.7%	362,424	2.2%
MC COOL JUNCTION PUBLIC SCHS	-3,428	-0.3%	22,591	4.0%	170,202	5.7%	189,365	4.0%

# 2023-24 Compared to 2024-25: Total Year-Over-Year Aid Variation

School District Name	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
MC PHERSON COUNTY SCHOOLS	19,213	22.6%	4,521	4.0%	127,117	5.2%	150,851	5.7%
MEAD PUBLIC SCHOOLS	-70,672	-6.3%	11,655	4.1%	62,779	1.5%	3,762	0.1%
MEDICINE VALLEY PUBLIC SCHOOLS	-308,252	-32.7%	88,743	32.2%	367,171	11.1%	147,662	3.3%
MERIDIAN PUBLIC SCHOOLS	-1,352	-0.1%	6,374	4.0%	66,798	2.3%	71,820	1.7%
MILFORD PUBLIC SCHOOLS	-826,538	-32.3%	46,835	4.2%	226,332	3.0%	-553,371	-4.9%
MILLARD PUBLIC SCHOOLS	-10,814,136	-14.4%	1,093,497	4.0%	14,930,039	10.1%	5,209,400	2.1%
MINATARE PUBLIC SCHOOLS	-26,744	-0.9%	-9,887	-3.7%	5,252	1.0%	-31,379	-0.8%
MINDEN PUBLIC SCHOOLS	-40,471	-3.1%	45,052	4.0%	261,375	2.4%	265,956	2.0%
MITCHELL PUBLIC SCHOOLS	-407,533	-8.8%	17,038	2.9%	67,341	2.1%	-323,154	-3.8%
MORRILL PUBLIC SCHOOLS	-587,030	-29.2%	21,335	4.0%	209,976	4.4%	-355,719	-4.9%
MULLEN PUBLIC SCHOOLS	-14,790	-3.1%	14,233	4.0%	31,425	1.0%	30,868	0.8%
NEBRASKA CITY PUBLIC SCHOOLS	201,067	4.4%	118,026	5.4%	313,131	2.8%	632,224	3.5%
NELIGH-OAKDALE SCHOOLS	-19,862	-3.6%	32,049	4.0%	-826,005	-14.4%	-813,818	-11.5%
NEWMAN GROVE PUBLIC SCHOOLS	3,414	1.0%	11,050	4.0%	74,151	1.9%	88,615	2.0%
NIOBRARA PUBLIC SCHOOLS	222,151	12.8%	24,140	4.0%	0	0.0%	246,291	5.9%
NORFOLK PUBLIC SCHOOLS	577,781	5.6%	238,805	4.0%	492,879	1.5%	1,309,465	2.6%
NORRIS SCHOOL DIST 160	-393,368	-7.4%	127,672	5.8%	627,080	3.3%	361,384	1.4%
NORTH BEND CENTRAL PUBLIC SCHS	182,288	12.6%	34,699	4.5%	70,398	1.0%	287,385	3.0%
NORTH PLATTE PUBLIC SCHOOLS	-434,969	-4.4%	224,970	4.8%	329,758	1.1%	119,759	0.3%
NORTHWEST PUBLIC SCHOOLS	279,791	2.8%	46,186	4.0%	-435,722	-6.1%	-109,745	-0.6%
OAKLAND CRAIG PUBLIC SCHOOLS	-14,859	-2.4%	34,908	4.6%	80,010	1.4%	100,059	1.4%
OGALLALA PUBLIC SCHOOLS	-37,280	-2.7%	44,108	3.6%	202,021	1.9%	208,849	1.6%
OMAHA PUBLIC SCHOOLS	32,139,328	11.3%	2,554,270	4.1%	-12,579,529	-3.8%	22,114,069	3.3%
O'NEILL PUBLIC SCHOOLS	834	0.1%	52,060	4.0%	-333,668	-3.0%	-280,774	-2.0%
ORD PUBLIC SCHOOLS	-4,408	-0.5%	29,945	4.0%	306,369	4.7%	331,906	4.1%
OSCEOLA PUBLIC SCHOOLS	9,589	2.6%	27,548	6.4%	25,600	0.6%	62,737	1.2%
OSMOND COMMUNITY SCHOOLS	-30,974	-8.4%	40,393	7.9%	99,829	3.1%	109,248	2.7%
OVERTON PUBLIC SCHOOLS	-44,217	-5.5%	12,021	4.0%	151,515	4.3%	119,319	2.6%
PALMER PUBLIC SCHOOLS	83,314	4.8%	30,331	8.5%	77,210	2.5%	190,855	3.7%
PALMYRA DISTRICT O R 1	1,960,185	115.0%	31,257	4.0%	-1,128,708	-18.3%	862,734	10.0%
PAPILLION-LA VISTA PUBLIC SCH	-7,619,008	-26.6%	725,513	4.1%	5,566,482	6.7%	-1,327,013	-1.0%
PAWNEE CITY PUBLIC SCHOOLS	-163,448	-14.5%	36,486	6.0%	69,220	2.1%	-57,742	-1.2%
PAXTON CONSOLIDATED SCHOOLS	59,944	7.6%	52,676	22.8%	271,010	9.3%	383,630	9.8%
PENDER PUBLIC SCHOOLS	43,145	3.7%	29,830	3.7%	122,410	2.2%	195,385	2.6%
PERKINS COUNTY SCHOOLS	30,132	4.7%	19,570	4.0%	342,425	5.1%	392,127	5.0%
PIERCE PUBLIC SCHOOLS	102,342	6.9%	-30,228	-3.6%	293,054	3.8%	365,168	3.7%
PLAINVIEW PUBLIC SCHOOLS	31,384	5.8%	17,024	3.0%	130,733	2.5%	179,141	2.8%
PLATTSMOUTH COMMUNITY SCHOOLS	295,770	7.1%	118,521	4.1%	532,437	4.9%	946,728	5.3%
PLEASANTON PUBLIC SCHOOLS	250,561	40.2%	17,094	4.0%	149,664	4.0%	417,319	8.7%
PONCA PUBLIC SCHOOLS	-157,089	-8.7%	28,530	5.2%	697,195	15.0%	568,636	8.1%
POTTER-DIX PUBLIC SCHOOLS	-18,084	-2.7%	11,998	4.0%	61,838	2.1%	55,752	1.4%
RALSTON PUBLIC SCHOOLS	1,010,552	10.4%	175,750	4.0%	1,380,007	6.2%	2,566,309	7.1%
RANDOLPH PUBLIC SCHOOLS	-7,618	-1.8%	32,748	11.0%	85,859	2.6%	110,989	2.7%
RAVENNA PUBLIC SCHOOLS	-8,912	-1.5%	39,426	4.1%	-90,475	-1.6%	-59,961	-0.8%
RAYMOND CENTRAL PUBLIC SCHOOLS	19,699	1.6%	46,712	4.0%	298,463	3.3%	364,874	3.2%
RED CLOUD COMMUNITY SCHOOLS	14,116	2.0%	18,924	4.0%	-122,763	-3.4%	-89,723	-1.9%
RIVERSIDE PUBLIC SCHOOLS	-40,752	-9.8%	13,217	4.0%	226,263	5.0%	198,728	3.7%
ROCK COUNTY PUBLIC SCHOOLS	-77,172	-12.6%	14,126	4.0%	-101,010	-2.6%	-164,056	-3.4%
SANDHILLS PUBLIC SCHOOLS	-67,839	-26.4%	4,924	4.0%	184,578	6.8%	121,663	3.9%
SANTEE COMMUNITY SCHOOLS	-13,930	-0.3%	29,454	3.4%	18,185	28.6%	33,709	0.7%
SARGENT PUBLIC SCHOOLS	-13,188	-5.1%	7,811	4.0%	29,344	1.0%	23,967	0.7%
SCHUYLER COMMUNITY SCHOOLS	-1,079,839	-22.9%	154,118	9.8%	2,021,060	12.8%	1,095,339	5.0%
SCOTTSBLUFF PUBLIC SCHOOLS	-119,835	-0.6%	12,821	0.2%	-2,644,450	-15.5%	-2,751,464	-6.6%
SCRIBNER-SNYDER COMMUNITY SCHS	9,566	3.3%	13,121	4.0%	43,498	1.1%	66,185	1.5%
SEWARD PUBLIC SCHOOLS	-33,469	-1.4%	94,470	4.0%	333,333	2.5%	394,334	2.1%
SHELBY - RISING CITY PUBLIC SCHOOLS	-25,792	-2.2%	87,753	14.6%	308,638	5.9%	370,599	5.3%
SHELTON PUBLIC SCHOOLS	49,976	12.2%	18,329	4.0%	213,582	5.2%	281,887	5.6%
SHICKLEY PUBLIC SCHOOLS	-37,053	-9.1%	10,366	4.0%	85,824	2.1%	59,137	1.2%
SIDNEY PUBLIC SCHOOLS	-465,167	-8.4%	43,858	3.7%	-1,258	0.0%	-422,567	-2.8%
SILVER LAKE PUBLIC SCHOOLS	-6,321	-1.9%	23,363	4.0%	-555,076	-12.0%	-538,034	-9.7%
SIOUX COUNTY PUBLIC SCHOOLS	29,460	22.6%	11,702	6.2%	75,401	2.0%	116,563	2.8%
SO SIOUX CITY COMMUNITY SCHS	651,064	2.3%	1,328,418	19.8%	-257,434	-1.8%	1,722,048	3.5%
SOUTH CENTRAL NEBRASKA UNIFIED 5	18,814	1.7%	65,838	4.0%	28,300	0.2%	112,952	0.8%
SOUTH PLATTE PUBLIC SCHOOLS	-92,862	-12.2%	125,171	39.9%	438,935	14.2%	471,244	11.3%
SOUTHERN SCHOOL DIST 1	476,620	31.7%	28,346	4.0%	393,458	8.6%	898,424	13.2%
SOUTHERN VALLEY SCHOOLS	10,671	1.8%	29,266	4.0%	270,983	4.1%	310,920	4.0%
SOUTHWEST PUBLIC SCHOOLS	101,895	22.9%	13,721	4.1%	-904,230	-18.9%	-788,614	-14.2%

# 2023-24 Compared to 2024-25: Total Year-Over-Year Aid Variation

School District Name	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	292,054	10.0%	85,697	5.0%	-542,593	-3.3%	-164,842	-0.8%
ST EDWARD PUBLIC SCHOOLS	8,434	3.2%	18,226	4.0%	67,631	2.2%	94,291	2.4%
ST PAUL PUBLIC SCHOOLS	-488,113	-26.8%	20,222	3.0%	198,989	2.8%	-268,902	-2.8%
STANTON COMMUNITY SCHOOLS	15,082	2.3%	29,907	4.0%	22,225	0.4%	67,214	0.9%
STAPLETON PUBLIC SCHOOLS	-181,672	-31.0%	13,412	4.7%	371,732	14.4%	203,472	5.9%
STERLING PUBLIC SCHOOLS	2,903	0.9%	11,447	4.5%	80,003	2.5%	94,353	2.5%
STUART PUBLIC SCHOOLS	211,421	15.9%	10,464	4.0%	156,968	8.9%	378,853	11.3%
SUMMERLAND PUBLIC SCHOOLS	10,813	1.6%	30,525	3.9%	142,643	2.4%	183,981	2.5%
SUMNER-EDDYVILLE-MILLER SCHS	60,377	11.7%	15,962	4.0%	-287,420	-7.2%	-211,081	-4.3%
SUPERIOR PUBLIC SCHOOLS	119,929	13.4%	36,822	4.0%	164,342	2.8%	321,093	4.2%
SUTHERLAND PUBLIC SCHOOLS	-110,235	-18.2%	227,726	71.3%	69,946	1.5%	187,437	3.3%
SUTTON PUBLIC SCHOOLS	17,825	1.9%	20,713	4.0%	-173,263	-3.0%	-134,725	-1.9%
SYRACUSE-DUNBAR-AVOCA SCHOOLS	42,543	3.3%	48,363	4.0%	230,847	2.8%	321,753	3.0%
TEKAMAH-HERMAN COMMUNITY SCHS	-1,886	-0.2%	34,296	4.0%	187,230	2.6%	219,640	2.5%
THAYER CENTRAL COMMUNITY SCHS	-11,070	-1.7%	18,985	4.0%	151,243	2.5%	159,158	2.2%
THEDFORD PUBLIC SCHOOLS	-59,864	-16.2%	6,162	4.3%	254,269	12.4%	200,567	7.8%
TRI COUNTY PUBLIC SCHOOLS	257,450	23.9%	26,213	4.8%	819,437	12.7%	1,103,100	13.7%
TWIN RIVER PUBLIC SCHOOLS	-4,259	-0.6%	111,638	14.9%	-697,417	-8.1%	-590,038	-5.9%
UMO N HO N NATION PUBLIC SCHS	119,353	1.6%	46,067	4.0%	-195,384	-100.0%	-29,964	-0.3%
VALENTINE COMMUNITY SCHOOLS	-9,692	-1.0%	59,808	5.3%	199,719	2.4%	249,835	2.4%
VERDIGRE PUBLIC SCHOOLS	33,922	12.8%	10,282	4.0%	13,575	0.5%	57,779	1.8%
WAHOO PUBLIC SCHOOLS	72,009	4.1%	79,752	4.0%	253,966	2.1%	405,727	2.6%
WAKEFIELD PUBLIC SCHOOLS	-655,290	-24.3%	45,625	7.0%	862,104	18.3%	252,439	3.1%
WALLACE PUBLIC SCH DIST 65 R	-104,499	-21.4%	14,490	4.0%	35,188	0.8%	-54,821	-1.1%
WALTHILL PUBLIC SCHOOLS	-272,027	-7.6%	36,833	4.0%	302,525	14.7%	67,331	1.0%
WAUNETA-PALISADE PUBLIC SCHS	-40,499	-11.1%	112,071	138.7%	77,549	2.0%	149,121	3.4%
WAUSA PUBLIC SCHOOLS	44,922	11.6%	37,811	8.9%	153,428	4.9%	236,161	6.0%
WAVERLY SCHOOL DISTRICT 145	-39,931	-1.1%	212,817	7.1%	352,173	1.6%	525,059	1.8%
WAYNE COMMUNITY SCHOOLS	123,588	7.3%	52,209	4.0%	275,821	2.8%	451,618	3.5%
WEeping WATER PUBLIC SCHOOLS	-26,184	-5.7%	6,341	2.0%	48,755	1.1%	28,912	0.6%
WEST HOLT PUBLIC SCHOOLS	-23,018	-3.3%	30,263	4.0%	164,009	2.6%	171,254	2.2%
WEST POINT PUBLIC SCHOOLS	10,833	0.9%	16,760	1.8%	161,609	1.7%	189,202	1.7%
WESTSIDE COMMUNITY SCHOOLS	1,007,866	3.4%	472,395	4.0%	-1,003,599	-2.2%	476,662	0.6%
WHEELER CENTRAL SCHOOLS	10,996	6.1%	7,734	5.8%	86,320	2.3%	105,050	2.5%
WILBER-CLATONIA PUBLIC SCHOOLS	-81,826	-6.2%	32,693	4.0%	-44,000	-0.6%	-93,133	-1.0%
WILCOX-HILDRETH PUBLIC SCHOOLS	25,725	7.2%	18,409	4.0%	136,668	2.4%	180,802	2.7%
WINNEBAGO PUBLIC SCHOOLS	-233,880	-3.1%	115,970	4.0%	-89,259	-6.9%	-207,169	-1.8%
WINSIDE PUBLIC SCHOOLS	-2,268	-0.2%	12,415	4.0%	35,700	1.1%	45,847	1.0%
WISNER-PILGER PUBLIC SCHOOLS	1,297	0.1%	32,901	4.0%	-90,739	-1.5%	-56,541	-0.7%
WOOD RIVER RURAL SCHOOLS	16,453	2.1%	34,529	4.0%	253,848	3.2%	304,830	3.2%
WYNOT PUBLIC SCHOOLS	50,157	3.6%	12,895	5.4%	55,070	2.6%	118,122	3.2%
YORK PUBLIC SCHOOLS	-147,778	-4.8%	98,983	4.0%	355,816	2.7%	307,021	1.6%
YUTAN PUBLIC SCHOOLS	-368,040	-14.1%	25,912	4.0%	3,815	0.1%	-338,313	-4.5%
	-16,581,144	-1.4%	21,763,972	4.8%	76,076,585	2.8%	81,250,413	1.9%





# Key Findings

## 1. Caps are slowing the growth of school property taxes.

For the 2024 property tax year, Nebraskans will see the smallest increase in their school property taxes since 2018. This resulted in the smallest percentage increase in property taxes year over year in this century.

Year	School Districts SchTaxes + SchBond	Year Over Year Increase	% Change	Year	School Districts SchTaxes + SchBond	Year Over Year Increase	% Change
2000	\$ 1,043,281,114.25	-		2013	\$ 2,024,910,737.07	\$ 102,272,463.28	5.3%
2001	\$ 1,078,506,899.98	\$ 35,225,785.73	3.4%	2014	\$ 2,139,647,683.79	\$ 114,736,946.72	5.7%
2002	\$ 1,143,578,888.55	\$ 65,071,988.57	6.0%	2015	\$ 2,280,164,355.75	\$ 140,516,671.96	6.6%
2003	\$ 1,254,770,485.40	\$111,191,596.85	9.7%	2016	\$ 2,353,467,456.77	\$ 73,303,101.02	3.2%
2004	\$ 1,307,534,622.72	\$ 52,764,137.32	4.2%	2017	\$ 2,436,664,176.89	\$ 83,196,720.12	3.5%
2005	\$ 1,378,914,526.36	\$ 71,379,903.64	5.5%	2018	\$ 2,506,634,286.41	\$ 69,970,109.52	2.9%
2006	\$ 1,474,275,270.65	\$ 95,360,744.29	6.9%	2019	\$ 2,606,941,476.78	\$ 100,307,190.37	4.0%
2007	\$ 1,552,763,379.34	\$ 78,488,108.69	5.3%	2020	\$ 2,701,590,617.91	\$ 94,649,141.13	3.6%
2008	\$ 1,632,162,006.56	\$ 79,398,627.22	5.1%	2021	\$ 2,817,322,422.01	\$ 115,731,804.10	4.3%
2009	\$ 1,716,241,504.54	\$ 84,079,497.98	5.2%	2022	\$ 2,985,497,751.08	\$ 168,175,329.07	6.0%
2010	\$ 1,778,846,008.75	\$ 62,604,504.21	3.6%	2023	\$ 3,090,270,647.31	\$ 104,772,896.23	3.5%
2011	\$ 1,843,237,551.20	\$ 64,391,542.45	3.6%	2024	\$ 3,166,094,798.31	\$ 75,824,151.00	2.5%
2012	\$ 1,922,638,273.79	\$ 79,400,722.59	4.3%	Average	-	\$ 88,450,570.17	4.7%

Data provided by Nebraska Department of Revenue

## 2. State Aid Cuts are affecting property tax relief delivery.

The report highlights all 244 Nebraska School Districts across the state. As you analyze the districts, the growth percentage of several large property tax increases can be directly correlated with a cut in state-aid due to the TEEOSA Formula. Each district has its own story because; TEEOSA has impacted some districts differently. Some districts that are either “land rich” or have been subjected to increases in property valuation have seen a large drop in TEEOSA State Aid to their districts. This places a higher rate of taxation on those taxpayers.



# Key Findings

## **Millard School District**

The Millard School District saw a \$10,814,136 (14.4%) decrease, from the previous year, in state aid through the TEEOSA formula. Millard increased the amount of property taxes collected by \$14,930,039 (10.1%) increase from the previous year. This resulted in a 2.1% overall increase in the district's revenue.

## **Papillion-La Vista Public Schools**

Papillion-La Vista experienced a large decrease in TEEOSA of \$7,619,008 (26.6%) decrease in TEEOSA aid. This resulted in a \$5,566,482 (6.7%) increase in property taxes collected by the district. Overall, the district revenue decreased by 1%.

## **Gretna Public Schools**

Gretna experienced a similar drop in TEEOSA aid just like Papillion-La Vista, a decrease of \$5,987,276 (25.9%) in aid. This decrease in state aid led to a \$10,184,179 (22.8%) increase in property taxes collected. This was a 6.0% overall increase in revenue for Gretna Public Schools.

## **Lincoln School District**

LPS experienced one of the more dramatic drops in TEEOSA aid. Lincoln Public Schools, Associate Superintendent for Business Affairs, Liz Standish, stated in a July 30th, 2024, hearing in front of the Revenue Committee that LPS was forecasting to be an unequalized district in the coming years. This is clear in the report.

LPS experienced a \$31,852,607 (30.4%) decrease in TEEOSA aid. This resulted in a \$31,571,507 (9.6%) increase in property taxes collected. This large increase in taxes collected has a negative impact on local taxpayers who find it difficult to anticipate and understand how much TEEOSA will impact their property tax bill. Despite the dramatic shift in funding source, this only presents as a 0.6% increase in the district's overall revenue.

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# Key Findings

## **Bayard Public Schools**

The Bayard School District, which has a smaller budget than the other districts listed, had a \$427,947 decrease in state aid, or 23.2%. Property tax collections in the districts were raised by \$426,907 (11.8%) increase. This led to a total revenue increase of just 0.2%.

## **Kenesaw Public Schools**

This trend continues for the Kenesaw District, TEEOSA aid dropped by \$131,840 (18%). This resulted in an increase of \$97,909 (2.3%) in taxes collected by the local district. The total revenue decreased by 0.4%.

## **Amherst Public Schools**

Amherst Public Schools lost a total of \$394,765 (19.1%) in TEEOSA aid. Local property taxes increased by \$268,283 (10.4%). Revenue was reduced by 2.1% in total.

## **St. Paul Public Schools**

The St. Paul Public School District had a drop of \$488,113 (26.8%) in state aid to the district. The district increases local taxes by \$198,989 (2.8%). The total revenue declined by 2.8%.

## **Summary of Districts**

There are four districts that have seen dramatic drops in state aid through TEEOSA, those are the Millard, Papillion-La Vista, Gretna, and Lincoln School Districts. These four districts combined had a \$56,273,027 decrease in state aid. Which led to a combined increase of \$62,252,747 in property taxes collected, these four districts alone account for 82% of the total increase in property taxes across the state.

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# Key Findings

## **3. State revenues can eliminate property tax increases from schools with a stable school aid formula.**

111 school districts saw cuts in state aid that totaled \$77,047,441. If the state can eliminate significant fluctuations within TEEOSA, it has the cash flow to “freeze” any property tax increases by increasing aid through its other programs. Meaning, for the first time, property taxpayers will have certainty that their bill will not increase year over year due to school taxes.

# Conclusion

Since before Nebraska’s statehood, property taxes have been an issue. Taxpayers are hit yearly with ever-increasing tax bills and have demanded a reduction in taxes owed. The attention has shifted from the state to local school districts. On average, 60% of a taxpayer’s property tax bill is to their local school district. Taxpayers are seeking answers to why their property taxes continue to go up and why their school districts need more tax dollars.

Tax Equity and Equalization Opportunities Support Act (TEEOSA) has become a large reason as to why some local school districts continue to need to increase local taxes. More than 80% of the increase in property taxes is in some way related to a decrease in TEEOSA aid.

Future lawmakers should aim to make changes in the state’s school finance formula that will allow predictability of aid given to school districts.

Nebraska school districts often live under uncertain budget circumstances. School budget professionals have difficulty predicting how much aid they will get from the state. Taxpayers cannot predict how much they will have to pay each year. The formula is inconsistent and hits taxpayers hard. It is not fair to them or the schools. Providing certainty to school districts will allow Nebraska to have sustained property tax reductions for the first time in its history.

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