



TO: Brandon Metzler, Clerk of the Legislature
FROM: Dr. Brian L. Maher, Chairperson, School Financing Review Commission
SUBJECT: School Financing Review Commission Annual Report
DATE: December 1, 2025

To whom it may concern:

Pursuant to *Neb. Rev. Stat.* §79-10,147.02, I write to submit the required annual report of the School Financing Review Commission with the observations and recommendations developed pursuant to subsection (1) of §79-10,147.02. Covering the periods from the Commission's first meeting on August 12, 2025, through November 30, 2025, this initial report summarizes the Commission's organizational activities, provides brief historical information, highlights key findings related to school finance and the impact on property taxes, and outlines the roadmap for future work.

Phase I focused largely on understanding the evolution of Nebraska's current school finance system and the effects of recent legislative changes. The Commission found that, for the first time in decades, the state now provides a majority share of school funding to Nebraska schools (estimated at 53% for the 2024-2025 fiscal year, while local property tax support has declined to roughly 38%). Recent legislative actions, including the introduction of per-pupil foundation aid, increased special education reimbursements, and frontloaded property tax credits, collectively reduced school property taxes collected by an estimated \$600 million comparing fiscal year 2023-2024 to 2024-2025. Findings of the Commission also noted that frontloaded tax credits need to be included for an accurate measure or comparison of local property tax obligations.

Phase II of the Commission's work, to be completed by November 1, 2026, will build on these findings by establishing clear objectives and policy recommendations in alignment with the Commission's statutory charge.

Should you have any questions about the contents of this report, please reach out to me.

Sincerely,

Brian L. Maher, Ed.D.
Commissioner of Education

School Financing Review Commission
Annual Report
Adopted by the Commission: November 18, 2025

Introduction

Pursuant to *Neb. Rev. Stat.* §79-10,147.02, the School Financing Review Commission (Commission) shall prepare and electronically deliver to the Clerk of the Legislature an annual report with the observations and recommendations pursuant to subsection (1) of the same statutory section. Subsection (1) includes the following:

- (1)(a) The purpose of the School Financing Review Commission is to study and provide advisory recommendations relating to school funding in Nebraska. The commission shall:
 - (i) Evaluate the school funding formula for education under the Tax Equity and Educational Opportunities Support Act and make recommendations for adjustments or changes to such formula that may be necessary to help prevent the increase of property taxes;
 - (ii) Regularly review the resources side of the formula under the Tax Equity and Educational Opportunities Support Act;
 - (iii) Regularly review the needs side of the formula under the Tax Equity and Educational Opportunities Support Act;
 - (iv) Analyze options for how to minimize the negative impact on schools during times when the state may be unable to fully fund the formula under the Tax Equity and Educational Opportunities Support Act;
 - (v) Analyze the impact of funding for education on student achievement and outcomes, focusing on, but not limited to: Access to early childhood education; student attendance; literacy; graduation rate; college-going rate; and postsecondary workforce participation; and
 - (vi) Analyze the impact of funding for education on issues and resources impacting students with relatively high needs, including, but not limited to, students who live in areas of high concentrations of poverty, students with an individualized education program, and students with limited English proficiency.
- (b) The School Financing Review Commission, to the extent it is practical, shall compare findings from subdivision (1)(a) of this section to similar policies from other states.

This first report, due December 1, 2025, is the annual report of the Commission with the observations and recommendations developed by the Commission from its inception and first meeting, held August 12, 2025, through work ending November 30, 2025.

Background

In the 2025 legislative session the Nebraska Legislature passed LB 303, establishing the Commission to study and provide advisory recommendations regarding the state's school-funding formula and its interaction with local property taxes. The Commission is composed of 18 members representing state executive offices, the legislature (non-voting), higher education, school districts of all classes, and at-large appointees. The membership roster for the Commission is as follows:

Name	Representation Category	Role
Brian Maher, Chair	Commissioner of Education	Commissioner of Education
Sarah Scott	Property Tax Administrator	Property Tax Administrator
Grant Latimer	Governor's Representative	Policy Advisor to Governor Pillen
Senator Dave Murman	Legislature Representative (non-voting member)	Education Committee Chair
Senator Eliot Bostar	Legislature Representative (non-voting members)	Appointed by the Revenue Committee
Senator Jana Hughes	Legislature Representative (non-voting member)	Appointed by the Executive Board
Paul Turman	Postsecondary Education Representative	Chancellor, Nebraska State College System
Ann Foster	Class I District Representative	Superintendent, Brady Public Schools
Jason Dolliver	Class II District Representative	Superintendent, Pender Public Schools
Aaron Plas	Class III District Representative	Superintendent, Bennington Public Schools
Keith Runge	Additional District Representative	President, Columbus Lakeview School Board
Liz Standish	Class IV District Representative	Associate Superintendent for Business Affairs, Lincoln Public Schools
Shavonna Holman	Class V School Board Representative	School Board Member, Omaha Public Schools

Name	Representation Category	Role
Lou Ann Linehan	At-Large Appointee	Former State Senator
Tom Briese	At-Large Appointee	Former State Senator and Former State Treasurer
Shawna Koger	At-Large Appointee	Certified Teacher, Arlington Public Schools
Fred Meyer	At-Large Appointee	Former State Senator
John Schwartz, Vice chair	At-Large Appointee	Superintendent, Millard Public Schools

Brief Historical Context

In 1988, the Legislature enacted LB 940, creating an earlier School Financing Review Commission tasked with analyzing school funding and making recommendations for how to improve the system of school funding in Nebraska. The earlier body met for approximately two years before it produced a final report with recommendations in 1990 which outlined the following five key objectives intended to guide a reformed system of school finance in Nebraska.

1. Twenty percent (20%) of all state income tax revenues should be dedicated for public school support, with twenty percent (20%) of all individual income tax proceeds which are attributable to specific school districts should be returned directly to the school district where such income tax revenues originated. (Note, this was changed multiple times beginning in 1997 with LB 806; the allocated income tax percentage is currently set at 2.23%.)
2. Implementation of a new equalization formula for aid from the state based upon realistic needs of schools and which considers all accessible resources of schools, including income tax revenues returned to schools, and which is sensitive to the income wealth of school districts, as well as to property tax wealth of school districts.
3. Implementation of rational and effective growth limitations for school budgets which are sensitive to local differences yet assure a substantial level of property tax relief.
4. School finance plans are funded on an ongoing and sustainable basis from appropriate increases in state sales and/or income taxes as determined by the Legislature.
5. Increase in overall level of state support to effectuate:
 - A fifteen percent (15%) aggregate reduction in property taxes to be levied (or a twenty percent (20%) reduction in property taxes to be levied for school purposes).

- State funding from all state sources be maintained at a target level of forty-five percent (45%) of aggregate general fund operating expenditures of school districts.

The recommendations of that earlier commission helped lead to the Tax Equity and Educational Opportunities Support Act (TEEOSA) in 1990 (LB 1059). The earlier commission was eliminated in the second special session of the 97th Legislature in 2002. Since 2002, there have been multiple changes to the formula, including adjustments related to availability of revenue in the state budget. Those changes included, but were not limited to, changes in the cost growth factor, changes in the local effort rate, and changes to other factors within the formula. A summary of these changes can be found in a document provided by Senator Jana Hughes' office. The document was provided to Commission members, is found in the attachments (Attachment XIX), and at this link: <https://www.education.ne.gov/commissioner/school-financing-review-commission/>.

Commission Meetings & Agenda Summaries

Pursuant to *Neb. Rev. Stat.* §79-10,147.02 the Commission is required to meet at least four times a year and at least once per calendar quarter. Given that the Commission was new, members proposed a more rigorous meeting schedule so the Commission could adopt operating policies as a new body, review statutory expectations, and begin developing a shared understanding around the factors impacting school funding in Nebraska.

To organize its work, Commission chair, Dr. Brian Maher, adopted a three-phase approach to guide the work and ensure statutory compliance.

Phase I: This phase covered Commission orientation activities, adoption of operating policies, review of school funding history in Nebraska, and a review of data related to school funding in Nebraska. This covered all activity up to and including the preparation and filing of this initial report.

Phase II: Beginning after the phase I report is filed, and to be completed by November 1, 2026, (per statute), phase II involves development of policy recommendations for changes to school funding in Nebraska, including potential formula adjustments, state funding targets, and other responsibilities as outlined in state statute.

Phase III: Following the adoption of any recommendations and legislative action related to phase II by the legislature, phase III addresses how the new funding plan will be managed, monitored, and evaluated on an ongoing basis to ensure the Commission's goals, and factors related to the state budget, are sustained over time.

Detailed Meeting Agendas, Minutes, and Presentation Materials are available in the attachments and at this link: <https://www.education.ne.gov/commissioner/school-financing-review-commission/>. A brief summary of each meeting is below.

On August 12, 2025, agenda items included introductions, a review of the history of Nebraska school funding, orientation to statutory responsibilities, discussion of Commission goals, and other organizational matters.

On September 22, 2025, agenda items included a briefing on the current components of the TEEOSA formula, sharing of initial data and reports for comparative and longitudinal analysis, discussion of future data to be collected and discussed related to school finance in Nebraska, and adoption of permanent operating policies.

On October 31, 2025, the agenda included a presentation of recent school-finance and property tax reports, comparative analysis of state tax structures and property valuations, and further review of school finance related facts.

On November 18, 2025, the agenda included preparation and finalization of the phase I report and framing for phase II of the Commission's work.

Preliminary Findings

The Nebraska School Financing Commission's preliminary analysis of data highlights significant changes in how Nebraska funds its public schools from legislative changes made in recent years. The summary of findings, charts, and detailed reports in the appendices serve as a launching point for the critical work of phase II which will include establishing specific policy recommendations to achieve the objectives of the Commission.

Key Finding #1: Shift in the balance of funding sources in Nebraska school districts.

Over the past five fiscal years, the distribution of school-funding sources has undergone a significant shift. In 2019-2020, approximately 56% of revenue for public schools came from local sources, while revenue from state sources accounted for 38% and federal funds 5%. Estimates for 2024-2025 indicate that these funding ratios have essentially flipped, with the state share accounting for nearly 53%, local sources 38%, and 9% federal sources of revenue. The shift in funding is attributed to multiple factors. These include legislative efforts establishing the state property tax credit and the school property tax credit, beginning in 2007, with approximately \$100 million, and legislative efforts to protect and ensure an increase in these funds to approximately \$1.2 billion today. Another effort included front loading the income tax credits previously established by LB1107 (2020) with the passage of LB34 (2024 special

session). In addition, the state investment in funding to schools increased with the establishment of foundation aid and additional special education reimbursement through the passage of LB 583 (2023). School districts operate under several caps, and an additional revenue cap was enacted in LB 243 (2023). Final percentages will be available after the Department of Education receives and synthesizes audited financial statements from all school districts for the 2024-2025 school year. (Note, the fiscal notes estimated the following impacts for the aforementioned bills: LB 34, \$750,156,000 in total expenditures; LB 583, \$298,693,030 for 2024-2025.)

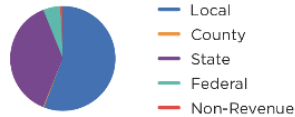
The change in the data represents a major shift prompted by specific policy enacted by the Governor and the Nebraska Legislature. For instance, during the 2023 legislative session LB 583 was passed that increased state support of schools with the purpose of lowering property taxes. Specific changes included provisions such as \$1,500 per pupil in foundation aid and an increase in special education cost reimbursements by the state from approximately 40% to 80% of allowable expenditures. Additionally, LB 243 passed during the 2023 session and provided a revenue cap for schools.

The following legislative session in 2024, the Governor and Legislature enacted additional changes in LB 34 (2024 special session) to reallocate a previous income tax credit established in LB 1107 (2020), further providing direct property tax relief for a portion of school property taxes paid. Estimates shared with the Commission projected that Nebraska property taxpayers paid approximately \$600 million less in school property taxes levied for property tax year 2024; for transparency the Commission noted that the property tax relief was in lieu of a previous tax income credit provided for in LB 1107 (2020).

The charts and graphs on the following pages illustrate key finding #1.

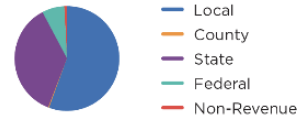
Statewide School District Revenue Sources

2019-20



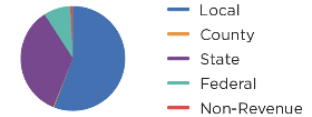
Source	Amount	Percentage
Local	\$2,297,168,410	55.89%
County	\$15,366,658	0.37%
State	\$1,557,166,469	37.89%
Federal	\$212,940,398	5.18%
Non-Revenue	\$27,592,085	0.67%
Total	\$4,110,234,020	100.00%

2020-21



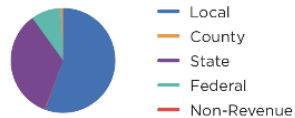
Source	Amount	Percentage
Local	\$2,363,879,788	55.67%
County	\$17,101,202	0.40%
State	\$1,539,923,259	36.27%
Federal	\$291,333,843	6.86%
Non-Revenue	\$33,902,880	0.80%
Total	\$4,246,140,972	100.00%

2021-22



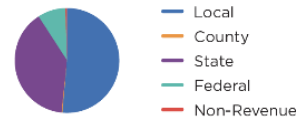
Source	Amount	Percentage
Local	\$2,486,459,569	55.86%
County	\$16,541,550	0.37%
State	\$1,547,377,234	34.76%
Federal	\$373,653,613	8.39%
Non-Revenue	\$26,998,542	0.61%
Total	\$4,451,030,508	100.00%

2022-23



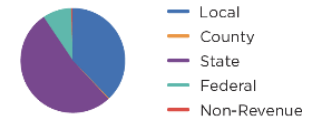
Source	Amount	Percentage
Local	\$2,611,304,298	55.60%
County	\$16,624,180	0.35%
State	\$1,602,757,904	34.13%
Federal	\$435,085,140	9.26%
Non-Revenue	\$30,789,703	0.66%
Total	\$4,696,561,225	100.00%

2023-24



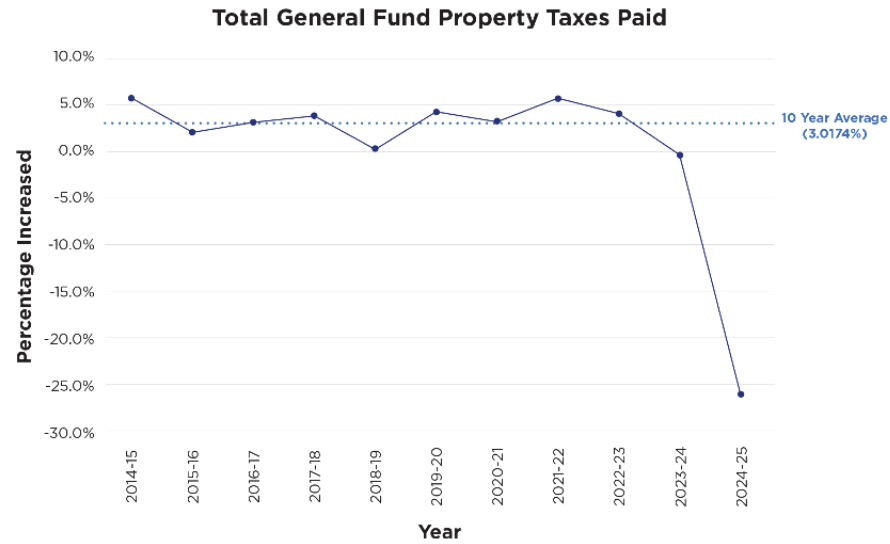
Source	Amount	Percentage
Local	\$2,619,435,709	51.54%
County	\$17,168,617	0.34%
State	\$1,980,792,055	38.97%
Federal	\$439,056,320	8.64%
Non-Revenue	\$26,251,899	0.52%
Total	\$5,082,704,600	100.00%

**ESTIMATED
2024-25**



Source	Amount	Percentage
Local	\$2,012,968,055	37.79%
County	\$17,571,270	0.33%
State	\$2,802,358,544	52.60%
Federal	\$465,360,276	8.74%
Non-Revenue	\$29,107,022	0.55%
Total	\$5,327,365,167	100.00%

School Financing Review Commission
Annual Report, due December 1, 2025



Year	Amount	Amount Increased	Percentage Increased
2013-14	\$1,672,058,895	N/A	N/A
2014-15	\$1,769,344,727	\$97,285,832	5.82%
2015-16	\$1,807,230,643	\$37,885,916	2.14%
2016-17	\$1,865,474,266	\$58,243,623	3.22%
2017-18	\$1,938,498,376	\$73,024,110	3.91%
2018-19	\$1,944,349,672	\$5,851,296	0.30%
2019-20	\$2,029,085,560	\$84,735,888	4.36%
2020-21	\$2,095,343,717	\$66,258,157	3.27%
2021-22	\$2,217,237,843	\$121,894,126	5.82%
2022-23	\$2,309,430,285	\$92,192,442	4.16%
2023-24	\$2,303,218,518	-\$6,211,767	-0.27%
2024-25	\$1,696,880,636	-\$606,337,882	-26%

Key Finding #2: The proportion of school funding coming from state sources shifted significantly with recent legislative changes.

A significant shift has occurred in the proportion of school funding that comes from the state level in school districts across Nebraska. For instance, in 2020-2021, 210 out of the 240 school districts in Nebraska received less than 40% of their revenue from state sources; 139 of these school districts received less than 20% of their funding from state sources. In contrast, estimates for the 2024-2025 school year indicate 212 out of the 245 school districts received between 41-60% of revenue from state sources.

The significant increase in state sources of revenue brought greater state funding parity to Nebraska school districts in terms of percentage of receipts from the state. However, school districts across the state must levy for the full amount, including the property tax credit. The revenue to schools reflects the portion paid by the state and property tax owners. In 2024, the highest effective school tax levy after all state tax credits, was \$0.72. Included in these state sources of revenue are a portion of the real property tax credit, the homestead tax credit allocated to schools, as well as the school district property tax relief credit (see Attachment XX).

The charts and graphs on the following page illustrate key finding #2.

School District Revenue Analysis

2020-21



LOCAL

Local Funding Percentage	Number of Districts
0-20%	4
21-40%	14
41-60%	40
61-80%	159
81-100%	27
244	



STATE

State Funding Percentage	Number of Districts
0-20%	139
21-40%	71
41-60%	31
61-80%	3
81-100%	0
244	

2021-22



LOCAL

Local Funding Percentage	Number of Districts
0-20%	5
21-40%	11
41-60%	47
61-80%	167
81-100%	14
244	



STATE

State Funding Percentage	Number of Districts
0-20%	127
21-40%	28
41-60%	86
61-80%	3
81-100%	0
244	

2022-23



LOCAL

Local Funding Percentage	Number of Districts
0-20%	4
21-40%	12
41-60%	44
61-80%	172
81-100%	12
244	



STATE

State Funding Percentage	Number of Districts
0-20%	127
21-40%	84
41-60%	30
61-80%	3
81-100%	0
244	

2023-24



LOCAL

Local Funding Percentage	Number of Districts
0-20%	4
21-40%	14
41-60%	73
61-80%	153
81-100%	0
244	



STATE

State Funding Percentage	Number of Districts
0-20%	6
21-40%	193
41-60%	40
61-80%	5
81-100%	0
244	

2024-25



LOCAL

Local Funding Percentage	Number of Districts
0-20%	8
21-40%	59
41-60%	178
61-80%	0
81-100%	0
245	



STATE

State Funding Percentage	Number of Districts
0-20%	0
21-40%	13
41-60%	212
61-80%	20
81-100%	0
245	

Key Finding #3: General fund levy differences among districts in Nebraska remain.

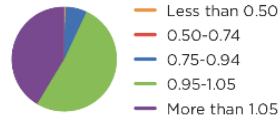
A review of historical levy information revealed a narrowing range of district general fund levies over the past two decades. In 2000-2001, more than 40% of districts had general fund and building fund levies at or above \$1.05 per \$100 of valuation. By 2024-2025, no districts are projected above that threshold, with a majority of school districts having a levy below \$0.74.

While this finding suggests greater parity in overall general fund levies across school districts, it is important to note the influence of the frontloaded tax credit in Key Finding #2 above. It is very likely the variance of property tax burdens across districts is more narrow than the levy itself would otherwise suggest when the new frontloaded property tax credits are included in the analysis.

The charts and graphs on the next page illustrate key finding #3.

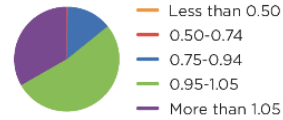
Historical General Fund Levy Information

2000-01



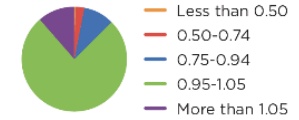
Amount of Levy	Number of Districts	Percentage
Less than 0.50	1	0.38%
0.50-0.74	0	0.00%
0.75-0.94	18	6.77%
0.95-1.05	137	51.50%
More than 1.05	110	41.35%
Total Number of Districts with Levies	266	100.00%

2005-06



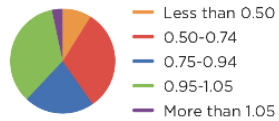
Amount of Levy	Number of Districts	Percentage
Less than 0.50	0	0.00%
0.50-0.74	1	0.40%
0.75-0.94	35	13.83%
0.95-1.05	133	52.57%
More than 1.05	84	33.20%
Total Number of Districts with Levies	253	100.00%

2010-11



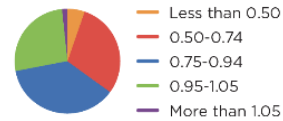
Amount of Levy	Number of Districts	Percentage
Less than 0.50	1	0.40%
0.50-0.74	7	2.79%
0.75-0.94	24	9.56%
0.95-1.05	191	76.10%
More than 1.05	28	11.16%
Total Number of Districts with Levies	251	100.00%

2015-16



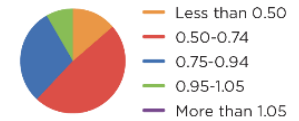
Amount of Levy	Number of Districts	Percentage
Less than 0.50	22	8.98%
0.50-0.74	77	31.43%
0.75-0.94	53	21.63%
0.95-1.05	85	34.69%
More than 1.05	8	3.27%
Total Number of Districts with Levies	244	100.00%

2020-21



Amount of Levy	Number of Districts	Percentage
Less than 0.50	13	5.33%
0.50-0.74	73	29.92%
0.75-0.94	90	36.89%
0.95-1.05	64	26.23%
More than 1.05	4	1.64%
Total Number of Districts with Levies	244	100.00%

2024-25



Amount of Levy	Number of Districts	Percentage
Less than 0.50	34	13.88%
0.50-0.74	118	48.16%
0.75-0.94	73	29.80%
0.95-1.05	20	8.16%
More than 1.05	0	0.00%
Total Number of Districts with Levies	245	100.00%

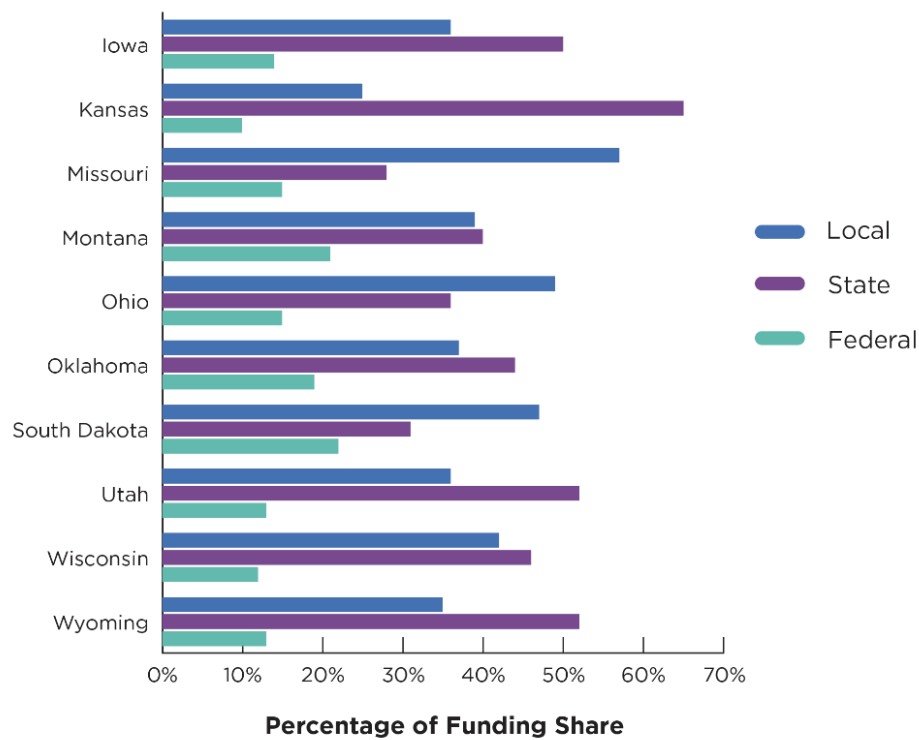
Key Finding #4: Comparisons with peer states generally indicate increasing comparability in terms of percentages of state and local funding.

The Commission compared Nebraska's 2021-2022 funding mix with that of several other geographically close states such as Kansas, South Dakota, Iowa, Oklahoma, Colorado, Missouri, Arkansas, Montana, Wisconsin, Utah, and Ohio. In that school year, Nebraska's schools received roughly 58% of funding from local sources, 30% from the state, and 12% from federal sources. In that year, Nebraska's share of state support for school funding was among the lowest of the comparison group.

While data were not yet available to make a similar comparison for 2024-2025, the increase in the proportion of funding from state sources estimated in Nebraska for the 2024-2025 school year, at 53%, is likely to improve Nebraska's ranking among peer states. The Commission intends to continue monitoring ongoing comparative analysis once official data is available from all states for the 2024-2025 school year.

The charts and graphs on the following page illustrate key finding #4.

Funding Comparisons for Other States



State	Local Funding	Local Funding Share	State Funding	State Funding Share	Federal Funding	Federal Funding Share
Iowa	\$3.03	36%	\$4.16	50%	\$1.13	14%
Kansas	\$1.96	25%	\$5.04	65%	\$0.77	10%
Missouri	\$8.00	57%	\$3.97	28%	\$2.12	15%
Montana	\$0.92	39%	\$0.94	40%	\$0.50	21%
Ohio	\$14.73	49%	\$10.88	36%	\$4.38	15%
Oklahoma	\$3.26	37%	\$3.92	44%	\$1.73	19%
South Dakota	\$0.95	47%	\$0.62	31%	\$0.44	22%
Utah	\$2.85	36%	\$4.15	52%	\$1.02	13%
Wisconsin	\$5.94	42%	\$6.46	46%	\$1.67	12%
Wyoming	\$0.72	35%	\$1.06	52%	\$0.27	13%

Note: Amounts listed in Billions

Summary of Key Findings

Taken together, the findings in these data demonstrate that policy changes made by Governors Ricketts and Pillen, and the Nebraska Legislature in recent years have significantly impacted sources of school revenue in Nebraska. At the present time, state sources have become a more significant portion of school revenue (approximately 53% in 2024-2025), local school property tax burdens have declined, as measured by school receipts (approximately \$600 million comparing 2023-2024 to 2024-2025). The effective tax impact of the school property tax credit occurred from 2020 to present, through a refundable tax credit and shifted to a front-loaded tax credit in 2024. There is now greater parity in funding sources, tax levies, and property tax burdens across Nebraska school districts than before these legislative changes were enacted.

Having established the following key findings as significant in phase I of the Commission's work, these facts serve as a launching point for the critical work in phase II of the process.

Next Steps for the Commission

With the conclusion of phase I of the Commission's work, phase II will turn toward establishing clear objectives to guide the development of policy recommendations aimed at improving Nebraska's school finance system and achieving the objectives for the Commission as established in *Neb. Rev. Stat.* §79-10,147.02. This phase II work will emphasize determining a recommended balance between state and local funding and ensuring that future recommendations are grounded in a thorough understanding of potential components of any school funding formula. Next steps include:

- advocating to maintain the current levels of state contributions to school funding while upholding the structure and function of the Commission;
- recommending a target for the proportion of total school revenue to be provided by the state in support of school district operations;
- evaluating the "needs" aspect of the current and any proposed changes to the school funding formula, including factors such as poverty, English learners, early childhood, college-going, workforce development, literacy, and graduation rate;
- assessing the "resources" side of the current formula and any proposed future formula changes, including how various state and local resources available to districts function with a funding framework;
- reviewing spending (e.g., per pupil, impact of LB 243, analysis of potential efficiencies, and any other factors impacting spending) and comparison to economic indicators such as Consumer Price Index (CPI) or employment cost indexes, and other state data sets where applicable;
- recommending alterations to the TEEOSA formula to best serve Nebraska students; and
- examining any other elements as established in statute or requested by the Governor or Nebraska Legislature.

The culmination of phase II is intended to be a comprehensive set of recommended objectives, detailed policy proposals to achieve those objectives, and financial modeling to demonstrate the potential costs, budgetary impacts, and effects on school districts and property taxpayers across Nebraska.

Conclusion

This report fulfills the requirement under *Neb. Rev. Stat.* §79-10,147.02 for the School Finance Commission to provide an annual report to the Nebraska Legislature. Covering the periods from the Commission's first meeting on August 12, 2025, through November 30, 2025, this initial report summarizes the Commission's organizational activities, provides brief historical information, highlights key findings related to school finance and the impact on property taxes, and outlines the roadmap for future work.

Phase I focused largely on understanding the evolution of Nebraska's current school finance system and the effects of recent legislative changes. The Commission found that, for the first time in decades, the state now provides a majority share of school funding to Nebraska schools (estimated at 53% for the 2024-2025 fiscal year, while local property tax support has declined to roughly 38%). Recent legislative actions, including the introduction of per-pupil foundation aid, increased special education reimbursements, and frontloaded property tax credits, collectively reduced school property taxes collected by an estimated \$600 million comparing fiscal year 2023-2024 to 2024-2025. Findings of the Commission also noted that frontloaded tax credits need to be included for an accurate measure or comparison of local property tax obligations.

Phase II of the Commission's work, to be completed by November 1, 2026, will build on these findings by establishing clear objectives and policy recommendations in alignment with the Commission's statutory charge.

Table of Attachments

- I. August 12, 2025, Meeting Agenda
- II. August 12, 2025, Meeting Minutes
- III. History and Status of School Finance Presentation
- IV. September 22, 2025, Meeting Agenda
- V. September 22, 2025, Meeting Minutes
- VI. Permanent Operating Policies of the Commission
- VII. Draft of Goals and Outcomes of the Commission
- VIII. Draft of Proposed Process and Plan for Commission Activities
- IX. Report on School Finance (v.2)
- X. Information on the Tax Equity and Educational Opportunities Support Act (TEEOSA)
Formula
- XI. October 31, 2025, Meeting Agenda
- XII. October 31, 2025, Meeting Minutes
- XIII. October Report on School Finance
- XIV. 2024 School Property Tax Collection Report
- XV. Comparison of State Tax and Property Valuation Structures
- XVI. November 18, 2025, Meeting Agenda
- XVII. November 18, 2025, Draft Meeting Minutes
- XVIII. Historical and Current Nebraska K-12 School Data
- XIX. Brief History of Nebraska School Finance Legislation
- XX. Comparison of 2024 Levied and Effective Non-Bond Taxes and Tax Rates by School
District...

Attachment I



School Financing Review Commission

Tuesday, August 12, 2025

8:00 a.m.

**Nebraska Department of Education Office Building – Board Room
500 S. 84th Street, Lincoln, NE 68510**

AGENDA

Chair: Dr. Brian L. Maher, Commissioner of Education

- 1. Call to Order**
 - a. Appointment of a temporary secretary
 - b. Roll call
 - c. Pledge of Allegiance
- 2. Announcement of the Open Meetings Act Information**
- 3. Address to the Commission – Governor Jim Pillen**
- 4. Introductions of Commission Members**
- 5. Adoption of Temporary Operating Policies**
- 6. Adoption of a Motion that a Committee of Three be Appointed by the Chair to Draft Permanent Operating Policies for the Commission**
- 7. Review of Purpose and Charge of the Commission (per sections 79-10,147.01 and 79-10,147.02)**
- 8. Election of Vice-Chairperson**
- 9. Overview of School Funding of the State**
 - a. History of school finance
 - b. Current state of school finance
 - c. Goals/outcomes of the commission
- 10. Next Steps; Proposed Outline of 2025 Meetings and Activities**
- 11. Public Comment**
- 12. Adjournment**

Attachment II

State of Nebraska
School Financing Review Commission
Minutes of the Thursday, August 12, 2025, Meeting
Nebraska Department of Education Office Building, State Board Room,
500 S. 84th Street, Lincoln, NE, 68510

Publicized notice of the meeting was given by posting notice on the Department of Education website and emailed to a list of news media, which gave the date, time, and location of the meeting.

1. Call to Order – Chairperson, Commission Brian L. Maher, called the meeting to order at 8:01 a.m.

a. Appointment of a temporary secretary – The chairperson appointed NDE staff member, Ryan Foor, to serve as temporary secretary.

b. Roll call – Roll call showed the following members were present:

Tom Briese	Jason Dolliver	Ann Foster
Shavonna Holman	Grant Latimer	Lou Ann Linehan
Brian Maher	Aaron Plas	Keith Runge
John Schwartz	Sarah Scott	Liz Standish
Sen. Eliot Bostar	Sen. Jana Hughes	Sen. Dave Murman
(arrived at 8:07 a.m.)		(arrived at 8:04 a.m.)

The following members were absent:

Fred Meyer	Paul Turman
------------	-------------

c. The chairperson led the Pledge of Allegiance.

2. Announcement of the Open Meetings Act

The chairperson announced the placement of the Open Meetings Act information in the meeting room.

3. Address to the Commission – Governor Jim Pillen

Governor Jim Pillen addressed the commission with opening remarks.

4. Introductions of Commission Members

Commission members introduced themselves to the commission.

5. Adoption of Temporary Operating Policies

Motion by Linehan, second by Holman to adopt the temporary operating policies.

Briese	Yes	Dolliver	Yes
Foster	Yes	Holman	Yes
Latimer	Yes	Linehan	Yes
Maher	Yes	Meyer	Absent
Plas	Yes	Runge	Yes
Schwartz	Yes	Scott	Yes
Standish	Yes	Turman	Absent

The motion was adopted.

6. Motion by Briese, second by Schwartz that the chair appoint a committee of three members to draft permanent operating policies for the commission.

Foster	Yes	Holman	Yes
Latimer	Yes	Linehan	Yes
Maher	Yes	Meyer	Absent
Plas	Yes	Runge	Yes
Schwartz	Yes	Scott	Yes
Standish	Yes	Turman	Absent
Briese	Yes	Dolliver	Yes

The motion was adopted.

7. Review of Purpose and Charge of the Commission

The chairperson reviewed the statutory duties of the commission.

8. Election of Vice-Chairperson

The chairperson appointed Ryan Foor as teller. The chairperson opened nomination for vice-chairperson. Lou Ann Linehan nominated Tom Briese. Aaron Plas nominated John Schwartz. There being no further nominations, the chairperson closed nominations.

Vote 1:

The teller read the vote results:

- 12 votes were cast
- 7 votes were necessary for election
- 5 votes for Tom Briese
- 7 votes for John Schwartz

The tally was delivered to the chairperson who announced the result that John Schwartz was elected as vice-chairperson.

9. Overview of School Funding of the State

NDE staff members Brian Halstead and Bryce Wilson provided information on school finance history and the current status of school funding. The chairperson then led a small group discussion activity to discuss the goals and outcomes of the commission. Each group reported a summary of the discussion. The chairperson stated that the topic of goals and outcomes will continue at the next meeting.

10. Proposed Outline of 2025 Meetings and Activities

The chairperson indicated there would be a September meeting and stated that the first report of the commission is due to the legislature December 1, 2025.

11. Public Comment

Dave Welsch, representing Milford Public Schools, Milford, Nebraska, spoke in public comment.

12. Adjournment – The meeting adjourned at 11:13 a.m.

The next meeting of the School Financing Review Commission will be held in Lincoln, Nebraska, date and time to be determined.

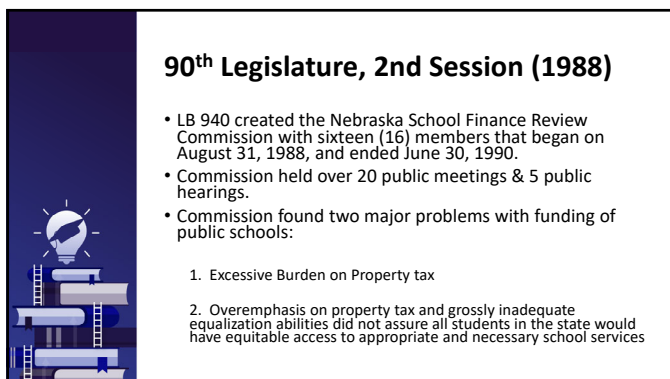
Attachment III




1



2



3




Addressing the Two Identified Problems

The Commission determined a need to reach a consensus on the important goals and objectives of providing state support to schools.

What were the overriding principles and beliefs about the purpose of state involvement in the financial support of public school system?

4



Purposes of State Financial Support


- First, to assure all Nebraska children an equitable opportunity for an appropriate education regardless of where the children may live in the state;
- Second, to provide broad and stable system of financial support for public schools through an appropriate mixture of revenue sources; and
- Third, to provide equalization of fiscal ability and financial support among school districts and taxpayers through a distribution formula which recognizes school district needs and school district wealth
 - Wealth as it relates to school district ability to provide educational services and taxpayers ability to pay for such services needed to include consideration of income tax revenues as well as property tax revenues

5

The Proposed Plan had Five (5) Recommendations

- Twenty percent (20%) of all state income tax revenues should be dedicated for public school support, with twenty percent (20%) of all individual income tax proceeds which are attributable to specific school district should be returned directly to the school district where such income tax revenues originated.
- Implementation of a new equalization formula for aid from the state based upon realistic needs of schools and which considers all accessible resources of schools, including income tax revenues returned to schools, and which is sensitive to the income wealth of school districts, as well as to property tax wealth of school districts.
- Implementation of rational and effective growth limitations for school budgets which are sensitive to local differences yet assure a substantial level of property tax relief.
- School finance plan be funded on an ongoing and sustainable basis from appropriate increases in state sales and/or income taxes as determined by the Legislature.

6




Proposed Plan (cont.)

5. Increase in the overall level of state support to effectuate:

- A fifteen percent (15%) aggregate reduction in property taxes to be levied (or a twenty percent (20%) reduction in property taxes to be levied for school purposes).
- State funding from all state sources be maintained at a target level of forty-five percent (45%) of aggregate general fund operating expenditures of school districts.


7



Implementation of the Plan in 1990


- LB 259 – Affiliation
- LB 1059 – enacted the Tax Equity and Educational Opportunities Support Act (TEEOSA)
 - Included a school finance review committee to monitor the operations of the school finance provisions in TEEOSA
 - This committee was eliminated in the Second Special session of the 97th Legislature (2002).

8

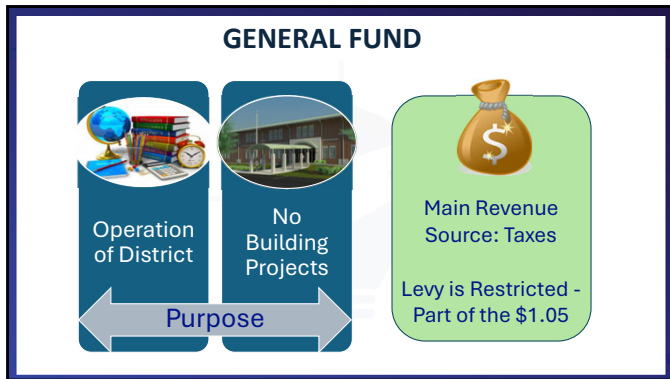


Current School Finance

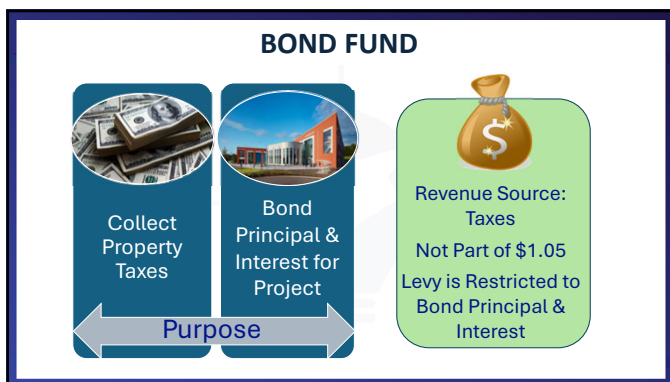
Bryce Wilson
Finance Officer, NDE



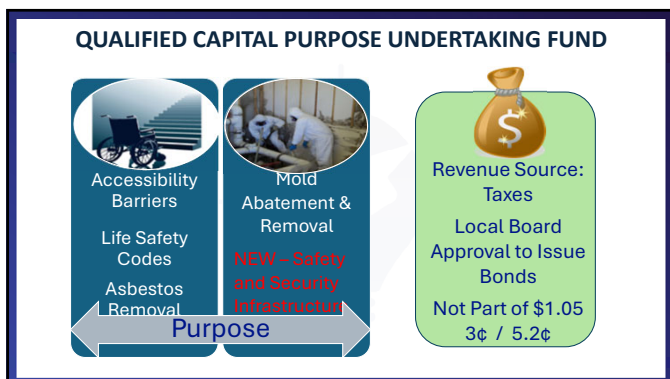
9



10




11




12


SPECIAL BUILDING FUND




New Building Projects, Purchase Sites &




Purchase Furnishings for New Facilities



Revenue Source: Taxes
Levy is Restricted 14¢ (*17.5¢)
Part of the \$1.05



13



Tax proceeds must be spent for the purposes for which they were originally collected.


Building projects cannot be paid out of the General Fund.

Interfund Loans can be made between Taxing Funds

**One Exception – General can be used for Bond payment in a shortfall situation.*

TAXING FUNDS

14




District Levies

- The levy limit in Nebraska is \$1.05
- How Much Taxes will the District Levy Generate?


$$\frac{(\text{Levy} \times \text{Valuation})}{100}$$

$$\frac{.97 \times 350,000,000}{100}$$

Property Tax Request
\$3,395,000



15



CERTIFIED BUDGET AUTHORITY

Kansas Department of Education
School Finance & Operations Services

2025/26 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

County: Huskerland
County District #: 01-2345
District Name: Huskerland Public Schools

Certified Budget Authority	\$4,925,739	Budget Based
Allowable Reserve Percentage	45 %	
Access to Prior Year's Unused Budget Authority	\$0	

Certified Budget Authority:
Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: $((GFBE - SGF - SPED - GFLE) \times 1.025)$


Student Growth Adjustment Calculation: $((GFBE - SGF - SPED - GFLE) + (SGA - \text{v. SIGACORR}))$

Formula Needs Calculation: $((FM \times 1.10) - (SPED \times 1.025))$

Add to total:
✓ SPED Budget
✓ Grants
✓ Expenditure Exclusions

*Certified by March 1

16



PROPERTY TAX AUTHORITY

Creates a third mechanism for limiting school district taxation

- Levy lid
- Spending lid/Budget Authority
- Property Tax Authority

Functionally it's more of a Revenue Lid than a Property Tax Lid

Applies to **General Fund** and **Special Building Fund**.

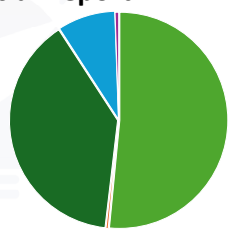
Allows for revenue growth each year

- 3% for all districts
- Membership growth – K12 fall membership (ADVISER)
- Poverty growth – Direct Cert Medicaid Free and SNAP
- LEP growth – LEP students used for TEEOSA calculation

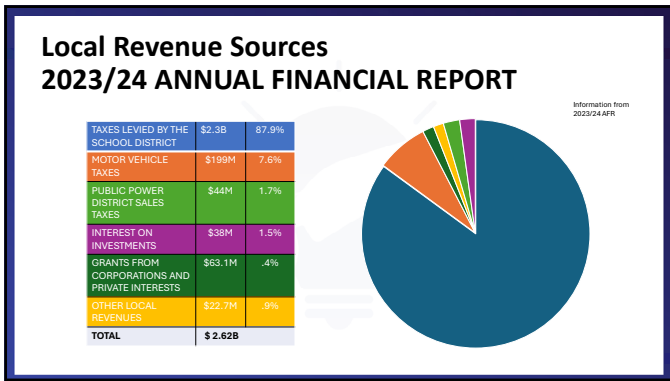
17

Total Revenue Sources 2023/24 Annual Financial Report

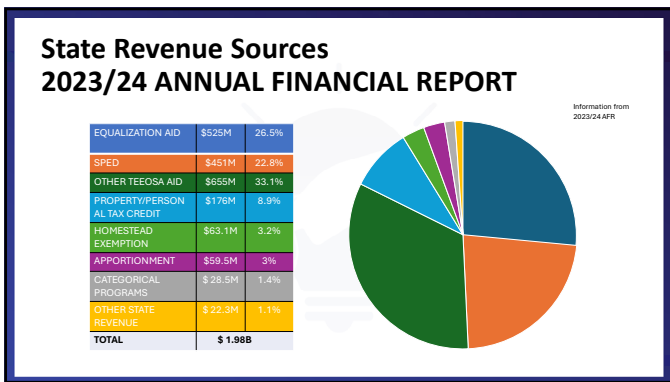
Local Revenue	\$2.62B	51.53%
County Revenue	\$17.2M	.34%
State Revenue	\$1.98B	38.96%
Federal Revenue	\$435.1M	8.64%
Other Revenue	\$27M	.53%
TOTAL REVENUE	\$5.08B	



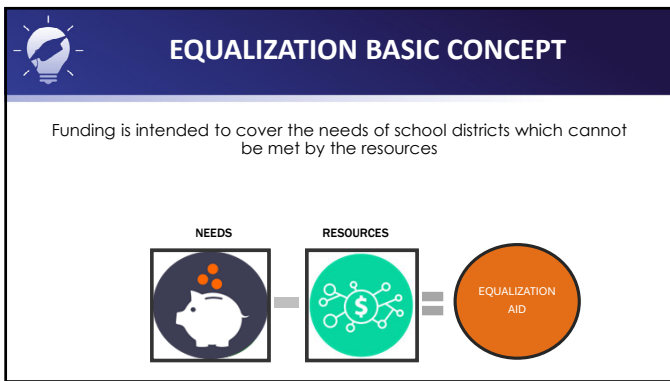
18



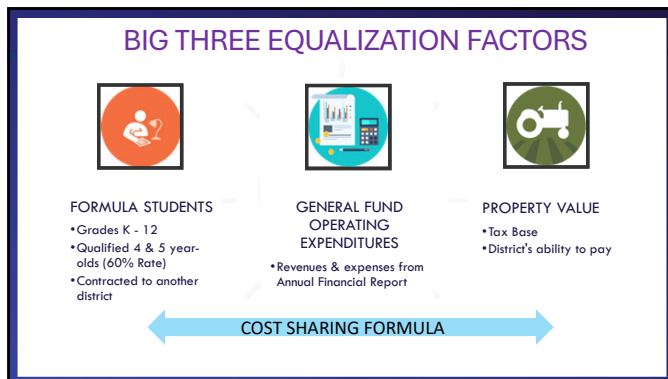
19



20



21



22

Additional State Revenue Information

• Special Education Funding

- Applies to school age excess cost expenditures only
- Increased to approximately 80% of the eligible expenses
- Reimbursed the year following the year the expenses were incurred
- Paid in seven monthly payments from Dec-June

• Apportionment Funding

- Funded with temporary school fund earnings
- Amount to be allocated is certified by State Treasurer each year
- Total amount certified is divided by the total census count of students 5-18 in each district

23


NDE - WEBSITES

Nebraska Department of Education
<http://www.education.ne.gov>

Finance & Organizational Services (School Finance)
<http://www.education.ne.gov/FOS>

NDE Payment Information
<https://www.education.ne.gov/FOS/PaymentInformation/index.html>

24



25

Attachment IV



School Financing Review Commission

Monday, September 22, 2025

1:00 p.m.

**Nebraska Department of Education Office Building – Board Room
500 S. 84th Street, Lincoln, NE 68510**

AGENDA

Chair: Dr. Brian L. Maher, Commissioner of Education

1. Call to Order
 - a. Roll call
 - b. Pledge of Allegiance
2. Announcement of the Open Meetings Act Information
3. Approve Minutes of the Previous Meeting
4. Committee Report: Committee to Draft Permanent Operating Policies for the Commission
5. Adopt Permanent Operating Policies
6. Goals and Outcomes of the Commission
7. Proposed Process and Plan for Commission Activities
8. Information on the Tax Equity and Educational Opportunities Support Act (TEEOSA) Formula (NDE staff presentation)
9. Public Comment
10. Adjournment

Attachment V

State of Nebraska
School Financing Review Commission
Minutes of the Monday, September 22, 2025, Meeting
Nebraska Department of Education Office Building, State Board Room,
500 S. 84th Street, Lincoln, NE, 68510

Publicized notice of the meeting was given by posting notice on the Department of Education website and emailed to a list of news media, which gave the date, time, and location of the meeting.

1. Call to Order – Chairperson, Commission Brian L. Maher, called the meeting to order at 1:00 p.m.

- a. Roll call – Roll call showed the following members were present:

Jason Dolliver	Ann Foster	Shavonna Holman
Shawna Koger	Grant Latimer	Lou Ann Linehan
Brian Maher	Fred Meyer	Aaron Plas
Keith Runge	John Schwartz	Sarah Scott
Liz Standish	Paul Turman	
Sen. Eliot Bostar	Sen. Jana Hughes	Sen. Dave Murman
(arrived at 1:08 p.m.)		(arrived at 1:06 p.m.)

The following members were absent:
Tom Briese

- b. The chairperson led the Pledge of Allegiance.

2. Announcement of the Open Meetings Act

The chairperson announced the placement of the Open Meetings Act information in the meeting room.

3. Approve Minutes of the Previous Meeting

Motion by Holman, second by Plas to approve the minutes of the previous School Financing Review Commission meeting.

Turman	Yes	Plas	Yes
Latimer	Yes	Dolliver	Yes
Scott	Yes	Holman	Yes
Runge	Yes	Briese	Absent
Foster	Yes	Koger	Yes
Standish	Yes	Schwartz	Yes
Linehan	Yes	Maher	Yes
Meyer	Yes		

The motion was adopted.

4. Committee Report

Committee chair Liz Standish reported on the meeting of the Committee to Draft Permanent Operating Policies for the Commission. The committee recommended adoption of the Permanent Operating Policies for the Commission.

5. Adopt Permanent Operating Policies

Motion by Standish, second by Turman to adopt the proposed permanent operating policies.

Holman	Yes	Standish	Yes
Turman	Yes	Linehan	Yes
Schwartz	Yes	Scott	Yes
Maher	Yes	Dolliver	Yes
Briese	Absent	Runge	Yes
Foster	Yes	Latimer	Yes
Plas	Yes	Koger	Yes
Meyer	Yes		

The motion was adopted.

6. Goals and Outcomes of the Commission

The chairperson reviewed proposed goals and outcomes of the Commission as a result of the discussion at the previous meeting. Commission members engaged in discussion on the topic.

7. Proposed Process and Plan for Commission Activities

The chairperson proposed a process and plan to accomplish the activities of the Commission. Commission members engaged in discussion on the topic.

8. Information on the Tax Equity and Educational Opportunities Support Act (TEEOSA) Formula

The chairperson invited NDE staff to provide information from requests at the last meeting and a presentation on the TEEOSA formula. Commission members engaged in discussion on the topic.

Commission member Grant Latimer left the meeting at 2:47 p.m.

9. Public Comment

Dave Welsch, representing Milford Public Schools, Milford, Nebraska, spoke in public comment.

10. Adjournment – The meeting adjourned at 3:20 p.m.

The next meeting of the School Financing Review Commission will be held in Lincoln, Nebraska, on October 31, 2025, at 8:00 a.m.

Attachment VI

State of Nebraska
School Financing Review Commission
Operating Policies

I. MEMBERS

- a. Voting members: The voting members of the commission shall be those defined in Neb. Rev. Stat. §79-10,147.01(1), except for those defined in §79-10,147(1)(d).
- b. Nonvoting members: The nonvoting members of the commission shall be those defined in Neb. Rev. Stat. §79-10,147(1)(d).

II. OFFICERS

- a. Chairperson: The Commissioner of Education or the designee of the Commissioner of Education shall be the chairperson of the commission.
- b. Vice-Chairperson: The vice-chairperson shall serve in the absence of the chairperson, or when for any reason the chairperson vacates the chair. The election of the vice-chairperson shall take place annually, at the first meeting on or after July 1 of each year. Votes to elect the vice-chairperson will be taken by secret ballot and the minutes must indicate how many votes each candidate received. A majority vote of the voting members present and voting is required to elect the vice-chairperson.
- c. Recording Secretary: The chairperson shall appoint a recording secretary, who may be a member of the NDE staff, to record minutes of the commission, record votes, disseminate the minutes, and perform any other administrative function for the commission at the direction of the chairperson, pursuant to Neb. Rev. Stat. §79-10,147.01(9).

III. MEETINGS

- a. The time and place of meetings will be set by the chairperson in consultation with commission members.
- b. Publicized notice of the time and place of each meeting of the commission shall be given at least five days in advance by the following methods:
 - i. a copy of the notice shall be published on the website of the Nebraska Department of Education (NDE).
 - ii. the chair, or designee, shall email a copy of the notice to each member of the news media requesting notification.

IV. MEETING AGENDAS

- a. Commission meeting agendas will be developed by the chairperson.
- b. Any member of the commission may request to add an item to the agenda, with the support of a second member of the commission. The request shall be received by the chairperson, in writing, at least seven days in advance of the meeting. The chairperson may consult with the Executive Committee for guidance on placement of the item on the agenda.

V. COMMITTEES

- a. Executive committee: The chairperson may appoint an executive committee of no more than five (5) members. The executive committee may advise the chairperson on meeting agendas and other planning tasks relative to the statutory duties of the commission. The committee shall provide a report of each meeting to the commission.
- b. Ad hoc committees: The chairperson or the commission may appoint ad hoc committees to carry out specified tasks. Members may be appointed by the chairperson or the commission. Any ad hoc committee shall provide a report of each meeting to the commission. After any ad hoc committee presents its final report to the commission, the committee will disband unless a new directive is given by the chairperson or the commission.

VI. PUBLIC COMMENT

- a. The published agenda of meetings of the commission shall contain an item identified as a public comment period.
- b. The public comment period may be available to any person who wishes to address the commission on matters within the purview of the commission.
- c. Up to fifteen (15) minutes will be allotted for public comment per meeting, and no more than three (3) minutes will be allowed for any speaker in public comment.
- d. Each individual speaking to the commission in public comment will be required to state their name, city, and state at the beginning of their comments. Anyone refusing to be identified will be prohibited from speaking.
- e. Generally, commission members will not engage in dialogue during the public comment period.
- f. A commission member may request from the chairperson to ask a clarifying question of a public comment speaker for the purpose of understanding a point or statement made by the speaker. Asking a clarifying question should not result in extended dialogue.
- g. If at any time persons appearing before the commission exceed the time limitations set forth in the board operating policies, or become abusive or threatening in language or behavior, it shall be the responsibility of the chairperson to refuse permission to continue to address the commission.

VII. PUBLIC STATEMENTS BY COMMISSION MEMBERS

- a. Commission members, when speaking or writing, are responsible for conveying that the communication belongs to that commission member and does not represent the commission.
- b. Commission members should add a disclaimer to written communication indicating that their statements represent the personal views of the commission member and not those of the commission.
- c. When directed by action of the commission, or as directed by the commission chairperson, a commission member may speak on behalf of the commission.

VIII. EXPENSE REIMBURSEMENT

Expenses incurred in attending meetings or incurred in the performance of duties as directed by the commission for commission members appointed by the Governor pursuant to subsection (3) of Neb. Rev. Stat. §79-10,147.01 will be paid according to procedures established by the Department of Administrative Services (DAS).

IX. PARLIAMENTARY AUTHORITY

The commission shall observe the current edition of Robert's Rules of Order Newly Revised (RONR) except as otherwise provided by law, commission policy, or suspension of RONR by the commission.

X. SPECIAL RULES

- a. Votes will be conducted by roll call, with the order of voting members called rotated with each vote.
- b. The motion to suspend the rules requires a majority vote of voting members present and voting.

XI. AMENDMENT OF OPERATING POLICIES

Amendments to the operating policies require a two-thirds affirmative vote of the voting members present and voting.

References:

Nebraska Revised Statute §79-10,147.01; 79-10,147.02

Attachment VII

School Financing Review Commission
Goals and Outcomes Discussion
DRAFT document for discussion purposes

Nebraska Revised Statute § 79-10,147.02

(1)(a) The purpose of the School Financing Review Commission is to study and provide advisory recommendations relating to school funding in Nebraska. The commission shall:

- (i) Evaluate the school funding formula for education under the Tax Equity and Educational Opportunities Support Act and make recommendations for adjustments or changes to such formula that may be necessary to help prevent the increase of property taxes;
- (ii) Regularly review the resources side of the formula under the Tax Equity and Educational Opportunities Support Act;
- (iii) Regularly review the needs side of the formula under the Tax Equity and Educational Opportunities Support Act;
- (iv) Analyze options for how to minimize the negative impact on schools during times when the state may be unable to fully fund the formula under the Tax Equity and Educational Opportunities Support Act;
- (v) Analyze the impact of funding for education on student achievement and outcomes, focusing on, but not limited to: Access to early childhood education; student attendance; literacy; graduation rate; college-going rate; and postsecondary workforce participation; and
- (vi) Analyze the impact of funding for education on issues and resources impacting students with relatively high needs, including, but not limited to, students who live in areas of high concentrations of poverty, students with an individualized education program, and students with limited English proficiency.

(b) The School Financing Review Commission, to the extent it is practical, shall compare findings from subdivision (1)(a) of this section to similar policies from other states.

Summary of Discussion from August 12, 2025, meeting

- Increase stability, predictability, and sustainability of year-to-year school funding for Nebraska school districts.
- Prevent the structure of school finance from eroding other intended property tax relief provisions.
- Increase confidence and trust in the Nebraska school funding model, and the related policymaking process, by utilizing a collaborative approach to managing the existing model predictably on an annual basis using data and other related factors.
- Create a basis for the ongoing management of the school aid funding model in Nebraska to address the changing needs of Nebraska students/schools and evolving policy objectives over time.
- Increase the balance of sustainable funding coming from the state to schools for the purpose of lowering the local property tax burden (note: “balance” objective TBD - e.g., 60/40, 50/50, 70/30, etc.).
- Strive to find the balance in the school funding formula between it being simple enough it can be understood by more, but complex enough it can meet the diverse needs of Nebraska school districts.
- Strive to bring school levies closer together.
- Use the school finance review commission process to regularly provide factual information on the status of school finance.

Attachment VIII

School Financing Review Commission
Proposed Process and Plan for Commission Activities
DRAFT document for discussion purposes

3-Step Process for Commission Activities

Step 1 (now to December 1, 2025):

- Activities - focused on Nebraska school funding facts:
 - Identify the percents of local, state, and federal funding for the years 2022-2023 compared to 2024-2025
 - For discussion purposes, identify a group of school districts to compare funding facts; for example, funding distribution percentages and other factors, like levies
 - Review other states' school funding models and formulas
 - Establish a state funding distribution target
- Deadline: Report to legislature due December 1, 2025.

Step 2 (2026 calendar year)

- Activities - long-term planning and proposed revisions
 - Develop an iterative process with working groups of the commission
 - Develop a revised school funding model concept
 - Conduct modeling activities
- Deadline: Report to legislature due November 1, 2026.

Step 3 (2027 calendar year and beyond)

- Activities - ongoing management of the plan
 - Ongoing plan maintenance to make annual recommendations to the legislature, with the goal of managing the plan relative to established school finance objectives
- Deadline: Report to the legislature due November 1, 2027, and November 1, each year thereafter.

Attachment IX



Historical Information for the School Financing Review Commission

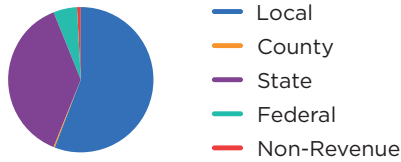
Table of Contents

Statewide School District Revenue.....	3
Property Tax from Local Sources.....	4
Non-Nebraska Funding Sources.....	5-6
Historical General Fund Levy.....	7
Historical General Fund Levy - High/Low.....	8
General Fund Expenditures.....	9

Statewide School District Revenue

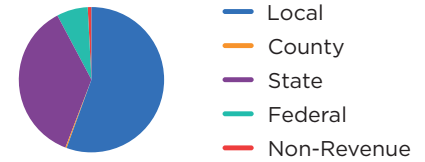
Attachment A

2019-20



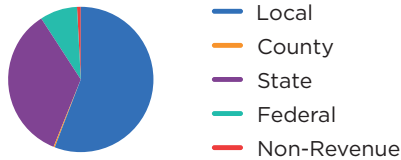
Source	Amount	Percentage
Local	\$2,297,168,410	55.89%
County	\$15,366,658	0.37%
State	\$1,557,166,469	37.89%
Federal	\$212,940,398	5.18%
Non-Revenue	\$27,592,085	0.67%
Total	\$4,110,234,020	100.00%

2020-21



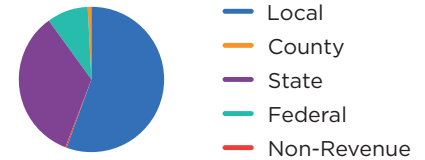
Source	Amount	Percentage
Local	\$2,363,879,788	55.67%
County	\$17,101,202	0.40%
State	\$1,539,923,259	36.27%
Federal	\$291,333,843	6.86%
Non-Revenue	\$33,902,880	0.80%
Total	\$4,246,140,972	100.00%

2021-22



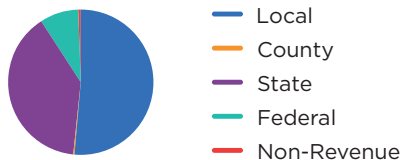
Source	Amount	Percentage
Local	\$2,486,459,569	55.86%
County	\$16,541,550	0.37%
State	\$1,547,377,234	34.76%
Federal	\$373,653,613	8.39%
Non-Revenue	\$26,998,542	0.61%
Total	\$4,451,030,508	100.00%

2022-23



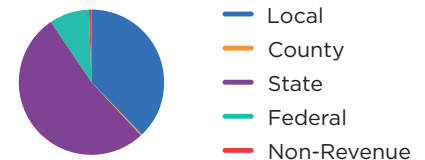
Source	Amount	Percentage
Local	\$2,611,304,298	55.60%
County	\$16,624,180	0.35%
State	\$1,602,757,904	34.13%
Federal	\$435,085,140	9.26%
Non-Revenue	\$30,789,703	0.66%
Total	\$4,696,561,225	100.00%

2023-24



Source	Amount	Percentage
Local	\$2,619,435,709	51.54%
County	\$17,168,617	0.34%
State	\$1,980,792,055	38.97%
Federal	\$439,056,320	8.64%
Non-Revenue	\$26,251,899	0.52%
Total	\$5,082,704,600	100.00%

**ESTIMATED
2024-25**

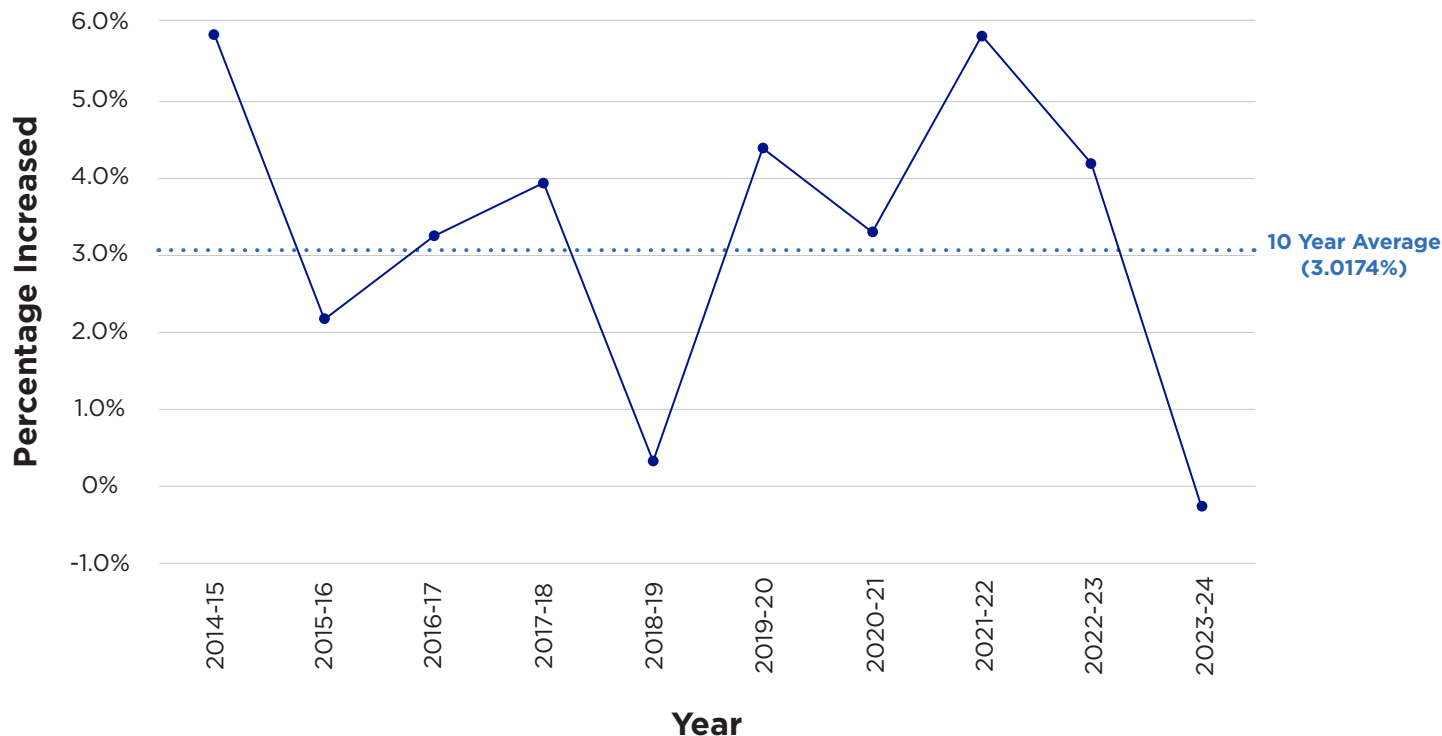


Source	Amount	Percentage
Local	\$2,012,968,055	37.79%
County	\$17,571,270	0.33%
State	\$2,802,358,544	52.60%
Federal	\$465,360,276	8.74%
Non-Revenue	\$29,107,022	0.55%
Total	\$5,327,365,167	100.00%

Property Tax from Local Sources

Attachment B

Total General Fund Property Taxes Paid

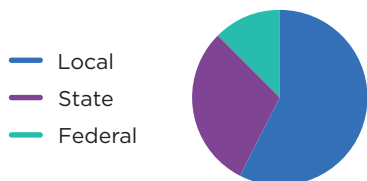


Year	Amount	Amount Increased	Percentage Increased
2013-14	\$1,672,058,895	N/A	N/A
2014-15	\$1,769,344,727	\$97,285,832	5.82%
2015-16	\$1,807,230,643	\$37,885,916	2.14%
2016-17	\$1,865,474,266	\$58,243,623	3.22%
2017-18	\$1,938,498,376	\$73,024,110	3.91%
2018-19	\$1,944,349,672	\$5,851,296	0.30%
2019-20	\$2,029,085,560	\$84,735,888	4.36%
2020-21	\$2,095,343,717	\$66,258,157	3.27%
2021-22	\$2,217,237,843	\$121,894,126	5.82%
2022-23	\$2,309,430,285	\$92,192,442	4.16%
2023-24	\$2,303,218,518	-\$6,211,767	-0.27%

Non-Nebraska Funding Sources

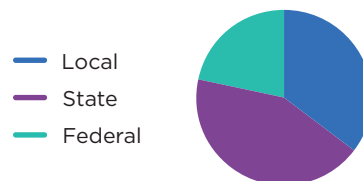
Attachment C

Nebraska Public School Funding



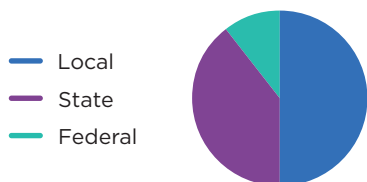
Source	Funding	Percentage
Local	\$3.09	58%
State	\$1.61	30%
Federal	\$0.66	12%
Total Funding 2021-22	\$5.36B	100%

Arkansas Public School Funding



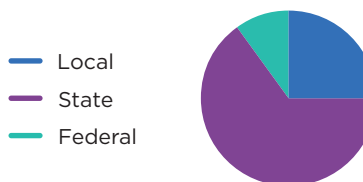
Source	Funding	Percentage
Local	\$2.36	35%
State	\$2.86	43%
Federal	\$1.43	22%
Total Funding 2021-22	\$6.65B	100%

Colorado Public School Funding



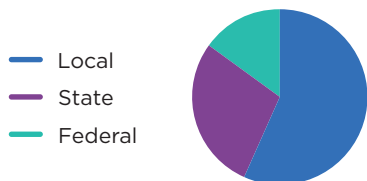
Source	Funding	Percentage
Local	\$7.22	50%
State	\$5.68	39%
Federal	\$1.52	11%
Total Funding 2021-22	\$14.42B	100%

Kansas Public School Funding



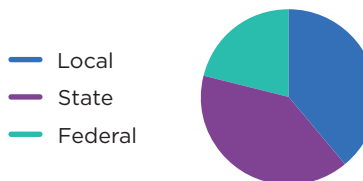
Source	Funding	Percentage
Local	\$1.96	25%
State	\$5.04	65%
Federal	\$0.77	10%
Total Funding 2021-22	\$7.77B	100%

Missouri Public School Funding



Source	Funding	Percentage
Local	\$8.00	57%
State	\$3.97	28%
Federal	\$2.12	15%
Total Funding 2021-22	\$14.09B	100%

Montana Public School Funding

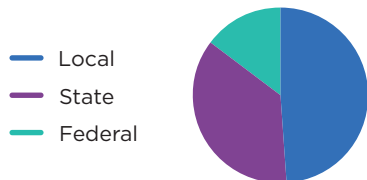


Source	Funding	Percentage
Local	\$0.92	39%
State	\$0.94	40%
Federal	\$0.50	21%
Total Funding 2021-22	\$2.36B	100%

Non-Nebraska Funding Sources (Continued)

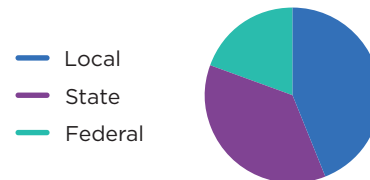
Attachment C

Ohio Public School Funding



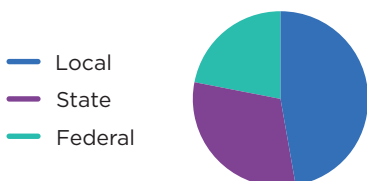
Source	Funding	Percentage
Local	\$14.73	49%
State	\$10.88	36%
Federal	\$4.38	15%
Total Funding 2021-22	\$29.99B	100%

Oklahoma Public School Funding



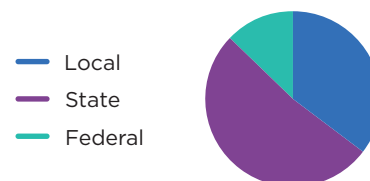
Source	Funding	Percentage
Local	\$3.26	37%
State	\$3.92	44%
Federal	\$1.73	19%
Total Funding 2021-22	\$8.91B	100%

South Dakota Public School Funding



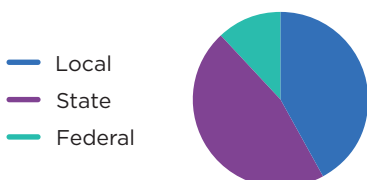
Source	Funding	Percentage
Local	\$0.95	47%
State	\$0.62	31%
Federal	\$0.44	22%
Total Funding 2021-22	\$2.01B	100%

Utah Public School Funding



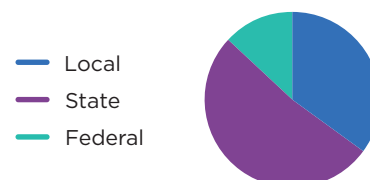
Source	Funding	Percentage
Local	\$2.85	36%
State	\$4.15	52%
Federal	\$1.02	13%
Total Funding 2021-22	\$8.02B	100%

Wisconsin Public School Funding



Source	Funding	Percentage
Local	\$5.94	42%
State	\$6.46	46%
Federal	\$1.67	12%
Total Funding 2021-22	\$14.07B	100%

Wyoming Public School Funding

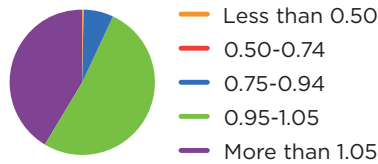


Source	Funding	Percentage
Local	\$0.72	35%
State	\$1.06	52%
Federal	\$0.27	13%
Total Funding 2021-22	\$2.05B	100%

Historical General Fund Levy

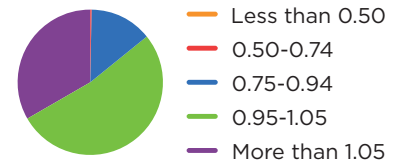
Attachment D

2000-01



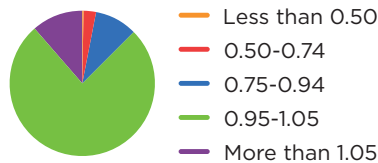
Amount of Levy	Number of Districts	Percentage
Less than 0.50	1	0.38%
0.50-0.74	0	0.00%
0.75-0.94	18	6.77%
0.95-1.05	137	51.50%
More than 1.05	110	41.35%
Total Number of Districts with Levies	266	100.00%

2005-06



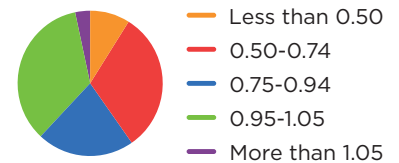
Amount of Levy	Number of Districts	Percentage
Less than 0.50	0	0.00%
0.50-0.74	1	0.40%
0.75-0.94	35	13.83%
0.95-1.05	133	52.57%
More than 1.05	84	33.20%
Total Number of Districts with Levies	253	100.00%

2010-11



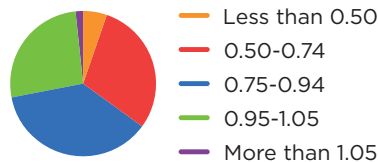
Amount of Levy	Number of Districts	Percentage
Less than 0.50	1	0.40%
0.50-0.74	7	2.79%
0.75-0.94	24	9.56%
0.95-1.05	191	76.10%
More than 1.05	28	11.16%
Total Number of Districts with Levies	251	100.00%

2015-16



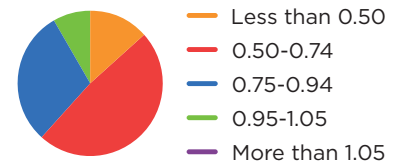
Amount of Levy	Number of Districts	Percentage
Less than 0.50	22	8.98%
0.50-0.74	77	31.43%
0.75-0.94	53	21.63%
0.95-1.05	85	34.69%
More than 1.05	8	3.27%
Total Number of Districts with Levies	244	100.00%

2020-21



Amount of Levy	Number of Districts	Percentage
Less than 0.50	13	5.33%
0.50-0.74	73	29.92%
0.75-0.94	90	36.89%
0.95-1.05	64	26.23%
More than 1.05	4	1.64%
Total Number of Districts with Levies	244	100.00%

2024-25



Amount of Levy	Number of Districts	Percentage
Less than 0.50	33	13.52%
0.50-0.74	118	48.36%
0.75-0.94	73	29.92%
0.95-1.05	20	8.20%
More than 1.05	0	0.00%
Total Number of Districts with Levies	244	100.00%

Historical General Fund Levy - High/Low

Attachment E

High Low

2000-01

Hebron Public Schools
Agency ID: 85-0007-000

1.3947

Hyannis Public Schools
Agency ID: 38-0011-000

0.7352

2005-06

Clay Center Public Schools
Agency ID: 18-0070-000

1.4146

Sioux County Public Schools
Agency ID: 83-0500-000

0.7657

2010-11

Westside Community Schools
Agency ID: 28-0066-000

1.1803

Humphrey Public Schools
Agency ID: 71-0067-000

0.4376

2015-16

Westside Community Schools
Agency ID: 28-0066-000

1.1560

Humphrey Public Schools
Agency ID: 71-0067-000

0.2766

2020-21

Westside Community Schools
Agency ID: 28-0066-000

1.1820

Elgin Public Schools
Agency ID: 02-0018-000

0.2785

2024-25

Gering Public Schools
Agency ID: 79-0016-000

1.0499

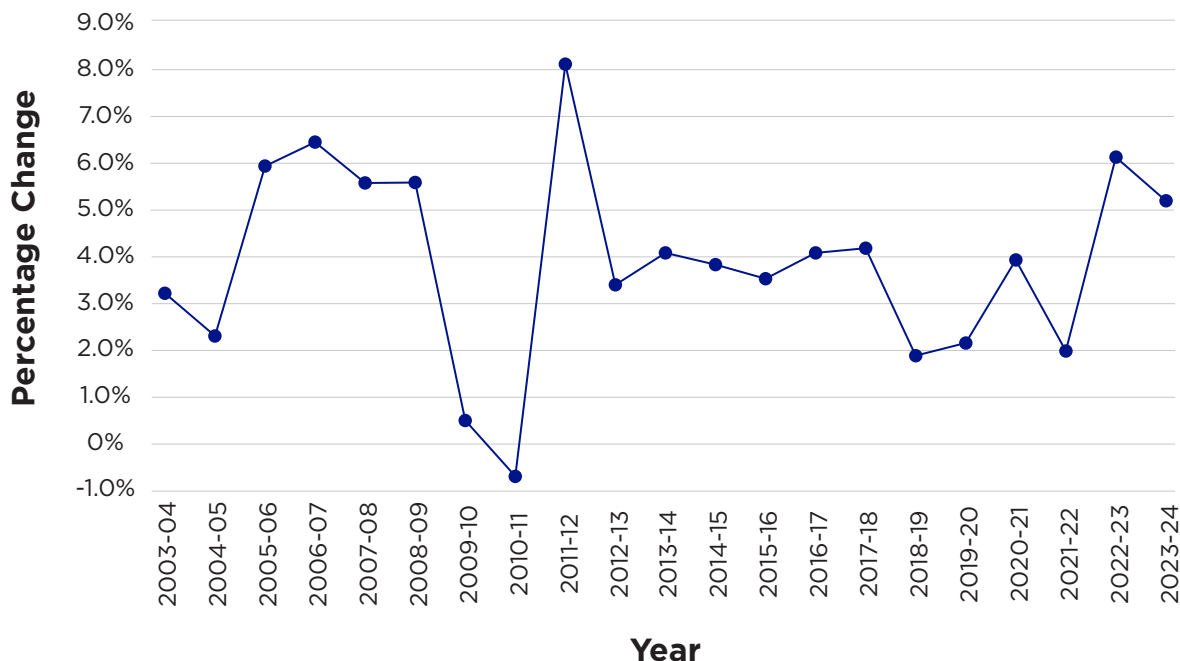
Hyannis Public Schools
Agency ID: 38-0011-000

0.3158

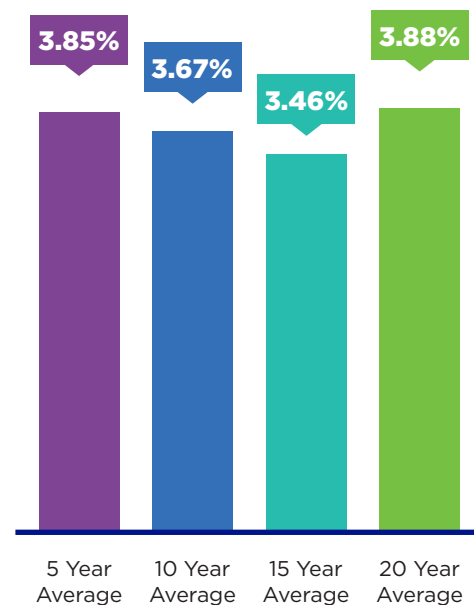
General Fund Expenditures

Attachment F

Statewide General Fund Expenditure Change



Year	Amount	Percentage Change
2002-03	\$2,035,288,214	
2003-04	\$2,100,703,324	3.21%
2004-05	\$2,149,078,157	2.30%
2005-06	\$2,276,313,097	5.92%
2006-07	\$2,422,760,127	6.43%
2007-08	\$2,557,359,939	5.56%
2008-09	\$2,699,806,925	5.57%
2009-10	\$2,713,349,965	0.50%
2010-11	\$2,694,693,555	-0.69%
2011-12	\$2,912,651,648	8.09%
2012-13	\$3,011,462,008	3.39%
2013-14	\$3,134,152,879	4.07%
2014-15	\$3,253,797,423	3.82%
2015-16	\$3,368,423,690	3.52%
2016-17	\$3,505,497,027	4.07%
2017-18	\$3,651,751,951	4.17%
2018-19	\$3,720,371,638	1.88%
2019-20	\$3,800,293,031	2.15%
2020-21	\$3,949,260,272	3.92%
2021-22	\$4,027,371,178	1.98%
2022-23	\$4,273,246,824	6.11%
2023-24	\$4,494,548,516	5.18%



Attachment X



TEEOSA101

Bryce Wilson

Finance Officer, NDE

What is TEEOSA?

Tax
Equity and
Educational
Opportunities
Support
Act

Statute that defines State Aid

Creates the basic concept for the present state aid formula

Equalization Aid – largest component of State Aid

Complex matrix of formulas

BASIC CONCEPT



....intended to cover the needs of school districts which cannot be met by the resources

BIG THREE TEEOSA FACTORS



FORMULA STUDENTS

- Grades K - 12
- Qualified 4 & 5 year olds (60% Rate)
- Contracted to another district



GENERAL FUND OPERATING EXPENDITURES

- Revenues & expenses from Annual Financial Report



PROPERTY VALUE

- Tax Base
- Districts ability to pay

COST SHARING FORMULA

CATEGORIES OF NEEDS



BASIC FUNDING

- Estimated amount required to generally operate a school district with a specified number of students
- Calculated by a comparison group
- Average general fund operating expenditures



ALLOWANCE

- Based on estimated or actual expense
- District specific
- Addresses a specified situation by reducing basic funding
- Designed to recognize 85% of cost incurred by school



ADJUSTMENT

- Increases the needs
- Adds money to formula
- Addresses a specified situation without reducing basic funding



CORRECTION

- Added or subtracted
- Corrects for an allowance or an adjustment
- Occurs 2 years later



STABILIZATION

- An amount added or subtracted
- Keeps the needs from growing or declining by more than a specific rate

COSTS TO EDUCATE THE STUDENTS

Basic Funding

ESTIMATED AMOUNT

required to generally operate a school district with a specified number of students


CALCULATED BY COMPARISON GROUP

Using the 10 larger and 10 smaller districts closest in size and measured by formula students

ADJUSTED GFOE

is averaged when calculating basic funding

2024/25 FORMULA STUDENTS IN ASCENDING ORDER



District Number	District Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
60-0090-000	MC PHERSON COUNTY SCHOOLS	49.06	2,191,319	44,666
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	81.22	2,433,813	29,966
83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	83.86	3,175,615	37,867
05-0071-000	SANDHILLS PUBLIC SCHOOLS	83.92	2,674,103	31,864
52-0100-000	KEYA PAHA COUNTY SCHOOLS	92.44	2,544,452	27,524
47-0103-000	ELBA PUBLIC SCHOOLS	94.65	2,724,824	28,790
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	105.40	2,445,876	23,205
03-0500-000	ARTHUR COUNTY SCHOOLS	111.76	2,468,215	22,085
86-0001-000	THEDFORD PUBLIC SCHOOLS	115.59	2,739,697	23,701
92-0045-000	WHEELER CENTRAL SCHOOLS	118.58	3,123,207	26,338
88-0021-000	ARCADIA PUBLIC SCHOOLS	120.13	2,801,605	23,321
45-0137-000	CHAMBERS PUBLIC SCHOOLS	123.30	2,401,130	19,475
79-0002-000	MINATARE PUBLIC SCHOOLS	131.83	3,557,333	26,984
30-0054-000	SHICKLEY PUBLIC SCHOOLS	133.32	3,545,916	26,597
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	135.67	3,428,675	25,272
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	138.21	3,584,603	25,936
38-0011-000	HYANNIS AREA SCHOOLS	138.60	2,760,276	19,915
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	141.67	3,135,942	22,136
17-0003-000	LEYTON PUBLIC SCHOOLS	143.92	3,793,705	26,360
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	144.02	3,808,066	26,441
54-0583-000	VERDIGRE PUBLIC SCHOOLS	146.86	2,709,061	18,446
16-0030-000	CODY-KILGORE PUBLIC SCHS	150.85	2,786,121	18,470
21-0084-000	SARGENT PUBLIC SCHOOLS	154.44	3,166,163	20,501
57-0501-000	STAPLETON PUBLIC SCHOOLS	154.74	2,921,477	18,880
23-0071-000	CRAWFORD PUBLIC SCHOOLS	155.01	3,144,426	20,285
21-0180-000	CALLAWAY PUBLIC SCHOOLS	159.03	3,636,189	22,865
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	159.61	3,883,817	24,333
46-0001-000	MULLEN PUBLIC SCHOOLS	161.17	3,603,592	22,359
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	161.41	3,406,436	21,104

COMPONENTS OF RESOURCES



YIELD FROM LOCAL EFFORT RATE

- Property tax capacity
- Local Effort rate – hypothetical tax rate
- Applies a tax rate to valuations



NET OPTION FUNDING

- Provides funding for the additional students being educated
- Enrollment Option Program



ALLOCATED INCOME TAX

- Distributes 2.23% of individual income taxes back to the school district



OTHER ACTUAL RECEIPTS

- Power district sales tax
- Fines/license fees
- Tuition
- Interest
- Special Education
- State Wards
- Motor vehicles
- Non-Categorical Federal Funds



COMMUNITY ACHIEVEMENT PLAN AID

- Aid for cooperative programs in the Learning Community
- Sharing of administrative and instructional staff for approval and accreditation requirements

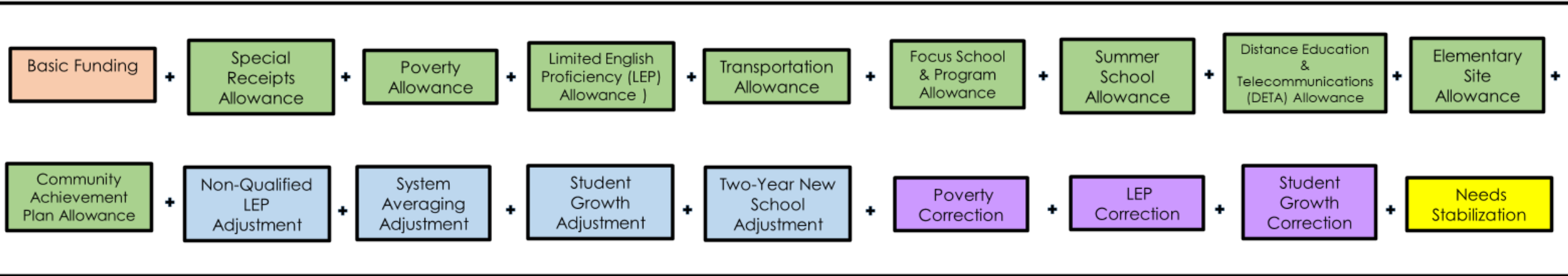


FOUNDATION AID

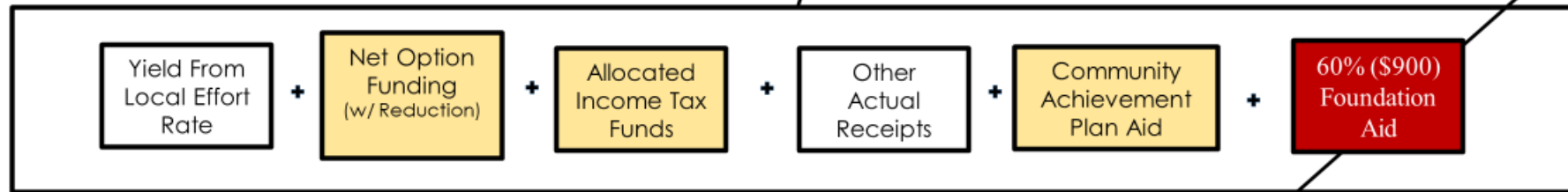
- \$900 per formula student included in resource calculation
- Additional \$600 per formula student outside of resource calculation

REVENUE SOURCES

Nebraska Department of Education
School Finance and Organization Services
2025/26 TEEOSA Component Chart



NEEDS *minus* **RESOURCES** *equals* **EQUALIZATION AID**



TOTAL CALCULATED STATE AID (FUNDING SOURCES)



COLOR CHART:

- Green – Allowances
- Blue – Adjustments
- Purple – Corrections
- Maroon – Foundation Aid
- Orange – Equalization Aid
- Red – Prior Year Correction

State Aid Certification Form

NEBRASKA DEPARTMENT OF EDUCATION SCHOOL FINANCE & ORGANIZATION SERVICES 2025/26 STATE AID CERTIFICATION

FORMULA STUDENTS CALCULATION

(Fall Membership	ADM/FM Ratio)	+	Contracted Out	-	Formula Students
(2,290	0.9940819228)	+	0	-	2,276.45
KDG Adjustment	(0 students x .5)			times ADM Factor	-	0.00
Early Childhood (003)	(29 students x 455.0 hours / 1,032 hours x .6)				-	7.67
Total Formula Students						2,284.12

FORMULA NEEDS CALCULATION

Basic Funding	23,278,965
Poverty Allowance	23,929
Limited English Proficiency Allowance	51,074
Focus School & Program Allowance	0
Summer School Allowance	16,786
Special Receipts Allowance	2,267,212
Transportation Allowance	835,822
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	23,414
Averaging Adjustment	218,297
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	26,715,499
Formula Needs Stabilization	0
Total Formula Needs	26,715,499

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	2,406,373,455 / 100 x 1.0000000000	24,063,735
Net Option Funding		1,280,349
Allocated Income Tax Funds		449,791
Other Actual Receipts		4,731,515
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		2,055,707
Total Formula Resources		32,581,097

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

NEBRASKA DEPARTMENT OF EDUCATION SCHOOL FINANCE & ORGANIZATION SERVICES 2025/26 STATE AID CERTIFICATION

STATE AID CALCULATION

Equalization Aid	0
Net Option Funding	1,280,349
Allocated Income Tax Funds	449,791
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	2,055,707
Foundation Aid Outside of Resources	1,370,471
Total State Aid Calculated	5,156,318
Prior Year (2024/25) State Aid Correction	(8,982)
Total State Aid	5,147,336
Carryover Adjustment from years prior to 2025/26	0

COMMON QUESTIONS

For a non-equalized district

....does TEEOSA aid matter?



2025/26 TEEOSA Aid Certification

50 Equalized Districts

195 Non-Equalized Districts

COMMON QUESTIONS

Does my general fund levy rate
have any effect on TEEOSA aid?

***No, the general fund levy rate
does not affect TEEOSA aid.***

TEEOSA Document

Nebraska Department of Education School Finance & Organization Services

Tax Equity and Educational Opportunities Support Act (TEEOSA) Certification of 2025/26 State Aid

This Document Contains:

2025/26 TEEOSA Component Chart

**Section I.
2025/26 State Aid Component Descriptions & Concept Summary**

**Section II.
2025/26 State Aid Calculation Codes & Data Sources**

February 27, 2025

Decodes

the components of
Equalization Aid

Resource

for more detailed
information

Available

on NDE's website

<https://www.education.ne.gov/fos/>



Questions?

Attachment XI



School Financing Review Commission

Friday, October 31, 2025

8:00 a.m.

**Nebraska Department of Education Office Building – Board Room
500 S. 84th Street, Lincoln, NE 68510**

AGENDA

Chair: Dr. Brian L. Maher, Commissioner of Education

1. Call to Order
 - a. Roll Call
 - b. Pledge of Allegiance
2. Announcement of the Open Meetings Act Information
3. Approve Minutes of the Previous Meeting
4. Review of Timelines and Phases for Commission Work
5. Review of Information Presented at September 22, 2025, Meeting
 - a. State vs. Local School District Revenue
 - b. Total Property Taxes Paid Trend
 - c. Average General Fund Expenditure Update
6. Discussion on Information Presented at September 22, 2025 Meeting
7. Reports on Requested Information
 - a. Individual District Revenue Comparisons
 - b. Valuation per Student Information
 - c. State Comparable Valuation Information
 - d. Others
8. Discussion on Reports
9. Public Comment
10. Adjournment

Attachment XII

State of Nebraska
School Financing Review Commission
Minutes of the Friday, October 31, 2025, Meeting
Nebraska Department of Education Office Building, State Board Room,
500 S. 84th Street, Lincoln, NE, 68510

Publicized notice of the meeting was given by posting notice on the Department of Education website and emailed to a list of news media, which gave the date, time, and location of the meeting.

1. Call to Order – Chairperson, Commission Brian L. Maher, called the meeting to order at 8:03 a.m.

- a. Roll call – Roll call showed the following members were present:

Tom Brieese	Jason Dolliver	Ann Foster
Shavonna Holman	Shawna Koger	Grant Latimer
Lou Ann Linehan	Brian Maher	Fred Meyer
Aaron Plas	Keith Runge	John Schwartz
Sarah Scott	Liz Standish	Paul Turman
Sen. Jana Hughes	Sen. Dave Murman	

The following members were absent:
Sen. Eliot Bostar

- b. The chairperson led the Pledge of Allegiance.

2. Announcement of the Open Meetings Act
The chairperson announced the placement of the Open Meetings Act information in the meeting room.

3. Approve Minutes of the Previous Meeting
Motion by Turman, second by Holman to approve the minutes of the previous School Financing Review Commission meeting.

Maher	Yes	Koger	Yes
Turman	Yes	Runge	Yes
Scott	Yes	Holman	Yes
Brieese	Yes	Plas	Yes
Latimer	Yes	Linehan	Yes
Standish	Yes	Foster	Yes
Schwartz	Yes	Meyer	Yes
Dolliver	Yes		

The motion was adopted.

4. Review of Timelines and Phases for Committee Work
The chairperson reviewed the proposed timelines and phases for the work of the Commission.
5. Review of Information Presented at September 22, 2025, Meeting
The chairperson asked NDE staff member Bryce Wilson to review information presented at the September 22, 2024, meeting, specifically: 1) State vs. Local School District Revenue; 2) Total Property Taxes Paid Trend; and 3) Average General Fund Expenditure Update. Commission members asked questions and engaged in discussion related to these reports.
6. Discussion on Information Presented at September 22, 2025, Meeting
Commission members engaged in small group discussions, six members per group, related to the information presented at the September 22 meeting with the directive by the chairperson to report a summary of the small group discussion to the Commission. Following the small group discussions, group leaders John Schwartz, Liz Standish, and Paul Turman reported a summary of their respective group discussions. Discussion continued among the full Commission.
7. Reports on Requested Information
The chairperson asked NDE staff member Bryce Wilson and Commission member Sarah Scott to provide an overview of information requested at the previous Commission meeting, specifically: 1) Individual District Revenue Comparisons; 2) Valuation per Student Information; and 3) State Comparable Valuation Information. Commission members asked questions and engaged in discussion related to these reports.
8. Discussion on Reports
Commission members engaged in small group discussion, six members per group, related to the information presented in agenda item #7 with the directive by the chairperson to report a summary of the small group discussion to the Commission. Following the small group discussions, group leaders John Schwartz, Liz Standish, and Paul Turnman reported a summary of their respective group discussions. Discussion continued among the full Commission.
9. Public Comment
There was no public comment.
10. Adjournment – The meeting adjourned at 11:15 a.m.

The next meeting of the School Financing Review Commission will be held in Lincoln, Nebraska, on November 18, 2025, at 1:00 p.m.

Attachment XIII



Historical Information for the School Financing Review Commission

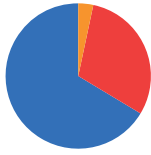
Table of Contents

2024-25 School District Revenue Analysis.....	3-5
School District Revenue Analysis.....	6-18
Valuation per Student.....	19-32

2024-25 School District Revenue Analysis

Attachment A

Class Code 1



LOCAL

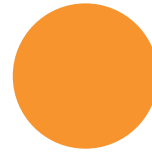
Local Funding Percentage	Number of Districts
0-20%	3
21-40%	26
41-60%	57
61-80%	0
81-100%	0
	86



STATE

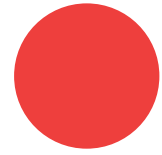
State Funding Percentage	Number of Districts
0-20%	1
21-40%	5
41-60%	69
61-80%	11
81-100%	0
	86

General Fund Levy Less than \$.20



LOCAL

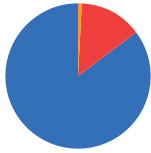
Local Funding Percentage	Number of Districts
0-20%	1
21-40%	0
41-60%	0
61-80%	0
81-100%	0
	1



STATE

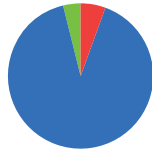
State Funding Percentage	Number of Districts
0-20%	0
21-40%	1
41-60%	0
61-80%	0
81-100%	0
	1

Class Code 2



LOCAL

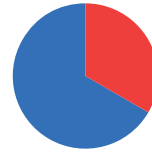
Local Funding Percentage	Number of Districts
0-20%	1
21-40%	15
41-60%	91
61-80%	0
81-100%	0
	107



STATE

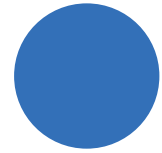
State Funding Percentage	Number of Districts
0-20%	0
21-40%	6
41-60%	97
61-80%	4
81-100%	0
	107

General Fund Levy \$.21-\$.40



LOCAL

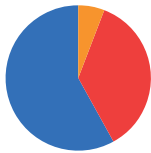
Local Funding Percentage	Number of Districts
0-20%	0
21-40%	3
41-60%	6
61-80%	0
81-100%	0
	9



STATE

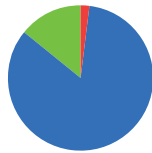
State Funding Percentage	Number of Districts
0-20%	0
21-40%	0
41-60%	9
61-80%	0
81-100%	0
	9

Class Code 3



LOCAL

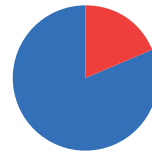
Local Funding Percentage	Number of Districts
0-20%	3
21-40%	18
41-60%	29
61-80%	0
81-100%	0
	50



STATE

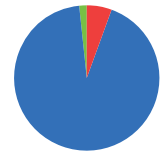
State Funding Percentage	Number of Districts
0-20%	0
21-40%	1
41-60%	42
61-80%	7
81-100%	0
	50

General Fund Levy \$.41-\$.60



LOCAL

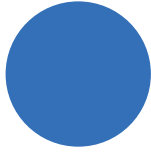
Local Funding Percentage	Number of Districts
0-20%	0
21-40%	13
41-60%	56
61-80%	0
81-100%	0
	69



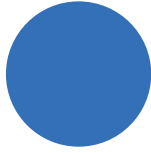
STATE

State Funding Percentage	Number of Districts
0-20%	0
21-40%	4
41-60%	64
61-80%	1
81-100%	0
	69

Class Code 4



LOCAL

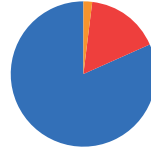


STATE

Local Funding Percentage	Number of Districts
0-20%	0
21-40%	0
41-60%	1
61-80%	0
81-100%	0
1	

State Funding Percentage	Number of Districts
0-20%	0
21-40%	0
41-60%	1
61-80%	0
81-100%	0
1	

General Fund Levy \$.61-\$.80



LOCAL



STATE

Local Funding Percentage	Number of Districts
0-20%	2
21-40%	15
41-60%	75
61-80%	0
81-100%	0
92	

State Funding Percentage	Number of Districts
0-20%	1
21-40%	5
41-60%	78
61-80%	8
81-100%	0
92	

Class Code 5



LOCAL

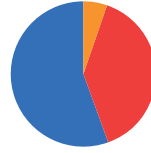


STATE

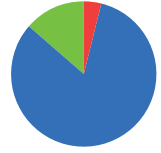
Local Funding Percentage	Number of Districts
0-20%	0
21-40%	1
41-60%	0
61-80%	0
81-100%	0
1	

State Funding Percentage	Number of Districts
0-20%	0
21-40%	0
41-60%	1
61-80%	0
81-100%	0
1	

General Fund Levy Greater than \$.81



LOCAL



STATE

Local Funding Percentage	Number of Districts
0-20%	4
21-40%	29
41-60%	41
61-80%	0
81-100%	0
74	

State Funding Percentage	Number of Districts
0-20%	0
21-40%	3
41-60%	61
61-80%	10
81-100%	0
74	

School District Revenue Analysis

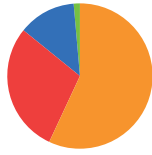
Attachment B

2020-21



LOCAL

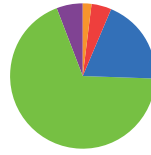
Local Funding Percentage	Number of Districts
0-20%	4
21-40%	14
41-60%	40
61-80%	159
81-100%	27
244	



STATE

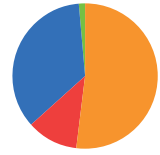
State Funding Percentage	Number of Districts
0-20%	139
21-40%	71
41-60%	31
61-80%	3
81-100%	0
244	

2021-22



LOCAL

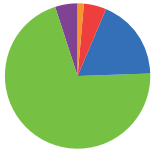
Local Funding Percentage	Number of Districts
0-20%	5
21-40%	11
41-60%	47
61-80%	167
81-100%	14
244	



STATE

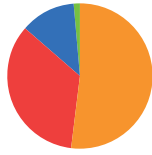
State Funding Percentage	Number of Districts
0-20%	127
21-40%	28
41-60%	86
61-80%	3
81-100%	0
244	

2022-23



LOCAL

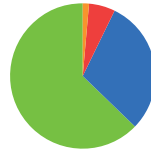
Local Funding Percentage	Number of Districts
0-20%	4
21-40%	12
41-60%	44
61-80%	172
81-100%	12
244	



STATE

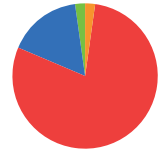
State Funding Percentage	Number of Districts
0-20%	127
21-40%	84
41-60%	30
61-80%	3
81-100%	0
244	

2023-24



LOCAL

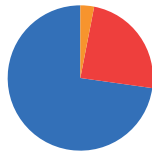
Local Funding Percentage	Number of Districts
0-20%	4
21-40%	14
41-60%	73
61-80%	153
81-100%	0
244	



STATE

State Funding Percentage	Number of Districts
0-20%	6
21-40%	193
41-60%	40
61-80%	5
81-100%	0
244	

2024-25



LOCAL

Local Funding Percentage	Number of Districts
0-20%	8
21-40%	59
41-60%	178
61-80%	0
81-100%	0
245	



STATE

State Funding Percentage	Number of Districts
0-20%	0
21-40%	13
41-60%	212
61-80%	20
81-100%	0
245	

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
01-0003-000	KENESAW PUBLIC SCHOOLS	2,808,052	46.23%	17,274	0.28%	2,842,457	46.79%	383,388	6.31%	23,210	0.38%	6,074,381	1	0.7131
01-0018-000	HASTINGS PUBLIC SCHOOLS	13,987,753	26.74%	243,454	0.47%	34,569,241	66.08%	3,232,129	6.18%	284,615	0.54%	52,317,193	3	1.01
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	9,784,571	49.40%	55,817	0.28%	9,204,710	46.47%	758,399	3.83%	4,938	0.02%	19,808,436	3	0.5662
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	2,418,054	39.94%	37,132	0.61%	3,338,563	55.15%	190,544	3.15%	69,616	1.15%	6,053,908	1	0.4282
02-0009-000	NELIGH-OAKDALE SCHOOLS	2,879,156	41.46%	12,692	0.18%	3,806,761	54.81%	246,341	3.55%	50	0.00%	6,945,000	2	0.6618
02-0018-000	ELGIN PUBLIC SCHOOLS	2,290,541	40.29%	6,712	0.12%	3,122,504	54.92%	259,302	4.56%	6,500	0.11%	5,685,559	1	0.3934
02-2001-000	SUMMERLAND PUBLIC SCHOOLS	4,097,765	56.86%	17,674	0.25%	2,301,333	31.93%	784,761	10.89%	5,670	0.08%	7,207,203	2	0.4682
03-0500-000	ARTHUR COUNTY SCHOOLS	1,511,085	46.61%	2,095	0.06%	1,629,887	50.27%	94,439	2.91%	4,763	0.15%	3,242,269	1	0.7941
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	1,784,011	44.51%	62,888	1.57%	1,961,770	48.95%	187,826	4.69%	11,249	0.28%	4,007,743	1	0.7299
05-0071-000	SANDHILLS PUBLIC SCHOOLS	1,772,137	52.23%	9,941	0.29%	1,535,405	45.25%	53,209	1.57%	22,144	0.65%	3,392,836	1	0.5857
06-0001-000	BOONE CENTRAL SCHOOLS	4,387,835	39.64%	24,496	0.22%	5,948,495	53.74%	698,661	6.31%	9,229	0.08%	11,068,716	2	0.3461
06-0017-000	ST EDWARD PUBLIC SCHOOLS	2,092,245	46.45%	5,509	0.12%	2,197,047	48.78%	139,309	3.09%	69,936	1.55%	4,504,046	1	0.5565
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	2,753,373	45.65%	8,120	0.13%	2,932,848	48.63%	328,178	5.44%	8,372	0.14%	6,030,891	2	0.4124
07-0006-000	ALLIANCE PUBLIC SCHOOLS	7,689,420	39.80%	66,005	0.34%	9,058,791	46.89%	2,293,278	11.87%	211,272	1.09%	19,318,766	3	0.8436
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	4,426,797	51.31%	14,408	0.17%	3,983,269	46.17%	202,553	2.35%	-	0.00%	8,627,027	2	0.85
08-0051-000	BOYD COUNTY SCHOOLS	3,432,038	47.95%	29,674	0.41%	3,255,271	45.48%	435,033	6.08%	5,560	0.08%	7,157,576	2	0.6337
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	3,996,634	47.13%	41,764	0.49%	3,947,139	46.55%	489,884	5.78%	4,362	0.05%	8,479,784	2	0.5321
10-0002-000	GIBBON PUBLIC SCHOOLS	5,001,061	50.52%	50,731	0.51%	4,354,445	43.99%	491,447	4.96%	2,042	0.02%	9,899,726	2	0.9464
10-0007-000	KEARNEY PUBLIC SCHOOLS	34,085,756	45.35%	492,102	0.65%	36,838,121	49.01%	3,745,863	4.98%	7,750	0.01%	75,169,592	3	0.8571
10-0009-000	ELM CREEK PUBLIC SCHOOLS	3,097,658	47.83%	26,250	0.41%	2,740,052	42.31%	561,918	8.68%	50,890	0.79%	6,476,768	2	0.8787
10-0019-000	SHELTON PUBLIC SCHOOLS	3,085,637	51.46%	21,752	0.36%	2,565,625	42.79%	285,103	4.75%	38,312	0.64%	5,996,429	1	1.0073
10-0069-000	RAVENNA PUBLIC SCHOOLS	3,372,640	45.21%	27,675	0.37%	3,455,649	46.33%	558,939	7.49%	44,262	0.59%	7,459,166	2	0.5439
10-0105-000	PLEASANTON PUBLIC SCHOOLS	2,881,615	50.70%	24,286	0.43%	2,562,665	45.09%	206,463	3.63%	8,889	0.16%	5,683,919	1	0.841
10-0119-000	AMHERST PUBLIC SCHOOLS	2,123,179	34.72%	24,496	0.40%	3,694,906	60.42%	270,438	4.42%	2,700	0.04%	6,115,720	1	0.6672

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	4,750,255	47.33%	21,127	0.21%	4,756,717	47.39%	506,215	5.04%	2,750	0.03%	10,037,064	2	0.5936
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	4,016,309	47.59%	17,329	0.21%	3,678,221	43.58%	722,290	8.56%	5,554	0.07%	8,439,704	2	0.8384
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	3,059,922	48.96%	19,999	0.32%	2,979,585	47.67%	176,127	2.82%	14,614	0.23%	6,250,247	2	0.6482
12-0056-000	DAVID CITY PUBLIC SCHOOLS	7,113,845	47.35%	43,839	0.29%	7,059,229	46.99%	754,491	5.02%	51,310	0.34%	15,022,714	3	0.6181
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	4,391,329	51.48%	26,599	0.31%	3,782,357	44.35%	247,902	2.91%	81,158	0.95%	8,529,345	2	0.5884
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	8,545,376	35.29%	131,832	0.54%	11,961,159	49.39%	2,525,527	10.43%	1,053,259	4.35%	24,217,152	3	1.0499
13-0022-000	WEEPING WATER PUBLIC SCHOOLS	3,336,458	50.23%	26,200	0.39%	2,831,471	42.63%	299,276	4.51%	149,247	2.25%	6,642,652	2	1.0175
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	5,562,526	52.00%	51,513	0.48%	4,949,489	46.27%	26,511	0.25%	107,751	1.01%	10,697,790	2	1.0127
13-0056-000	CONESTOGA PUBLIC SCHOOLS	6,119,937	48.38%	62,558	0.49%	5,852,770	46.27%	583,343	4.61%	31,869	0.25%	12,650,477	2	0.8201
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	3,235,066	43.93%	32,661	0.44%	3,873,213	52.60%	222,813	3.03%	-	0.00%	7,363,754	2	0.7678
14-0008-000	HARTINGTON NEWCASTLE PUBLIC SCHOOLS	3,417,061	42.94%	3,618	0.05%	4,016,565	50.47%	517,626	6.50%	3,680	0.05%	7,958,550	2	0.3313
14-0045-000	RANDOLPH PUBLIC SCHOOLS	2,148,650	41.43%	9,173	0.18%	2,684,479	51.77%	300,289	5.79%	43,137	0.83%	5,185,728	2	0.3747
14-0054-000	LAUREL-CONCORD-COLERIDGE SCHOOL	4,950,323	51.59%	20,002	0.21%	4,378,378	45.63%	247,276	2.58%	-	0.00%	9,595,979	2	0.5709
14-0101-000	WYNOT PUBLIC SCHOOLS	1,408,536	34.80%	5,022	0.12%	2,469,441	61.01%	145,626	3.60%	18,652	0.46%	4,047,277	1	0.8734
15-0010-000	CHASE COUNTY SCHOOLS	5,446,399	49.55%	52,554	0.48%	5,219,717	47.49%	257,549	2.34%	14,841	0.14%	10,991,060	2	0.5189
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	2,301,894	51.47%	22,650	0.51%	1,857,525	41.53%	285,144	6.38%	5,260	0.12%	4,472,473	1	0.7021
16-0006-000	VALENTINE COMMUNITY SCHOOLS	5,314,675	41.44%	54,401	0.42%	6,380,266	49.75%	1,038,804	8.10%	37,001	0.29%	12,825,147	2	0.4849
16-0030-000	CODY-KILGORE PUBLIC SCHS	1,253,704	32.42%	7,175	0.19%	2,477,074	64.05%	129,284	3.34%	-	0.00%	3,867,237	1	0.7185
17-0001-000	SIDNEY PUBLIC SCHOOLS	6,587,615	38.56%	96,801	0.57%	9,811,991	57.43%	585,110	3.42%	3,825	0.02%	17,085,342	3	1.05
17-0003-000	LEYTON PUBLIC SCHOOLS	2,991,768	58.14%	10,074	0.20%	1,955,457	38.00%	188,695	3.67%	-	0.00%	5,145,994	1	0.914
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	2,058,105	47.47%	25,214	0.58%	2,167,501	50.00%	84,477	1.95%	-	0.00%	4,335,297	1	0.7906
18-0002-000	SUTTON PUBLIC SCHOOLS	3,496,536	45.85%	26,928	0.35%	3,638,033	47.71%	391,690	5.14%	72,126	0.95%	7,625,312	2	0.5545
18-0011-000	HARVARD PUBLIC SCHOOLS	2,366,798	39.79%	35,446	0.60%	2,819,839	47.41%	717,047	12.05%	9,200	0.15%	5,948,331	1	0.8222

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
18-0501-000	SANDY CREEK SCHOOLS	4,733,758	46.40%	33,785	0.33%	4,790,648	46.95%	627,450	6.15%	17,084	0.17%	10,202,725	2	0.5793
19-0039-000	LEIGH COMMUNITY SCHOOLS	2,574,204	51.65%	31,005	0.62%	2,188,370	43.91%	188,242	3.78%	2,215	0.04%	4,984,037	1	0.6488
19-0058-000	CLARKSON PUBLIC SCHOOLS	2,278,624	46.68%	25,888	0.53%	2,391,955	49.01%	175,835	3.60%	8,566	0.18%	4,880,868	1	0.638
19-0070-000	HOWELLS-DODGE CONSOLIDATED SCHOOLS	2,841,842	49.26%	31,462	0.55%	2,730,745	47.33%	145,106	2.52%	19,884	0.34%	5,769,039	2	0.4393
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	10,532,940	40.39%	2,376	0.01%	13,274,101	50.90%	1,734,547	6.65%	532,766	2.04%	26,076,730	3	0.9417
20-0001-000	WEST POINT PUBLIC SCHOOLS	6,430,181	46.73%	89,008	0.65%	6,237,413	45.33%	920,778	6.69%	83,291	0.61%	13,760,670	3	0.505
20-0020-000	BANCROFT-ROSALIE COMM SCHOOLS	1,635,089	29.71%	9,709	0.18%	3,217,258	58.45%	636,227	11.56%	5,609	0.10%	5,503,891	1	0.4793
20-0030-000	WISNER-PILGER PUBLIC SCHOOLS	3,736,485	43.79%	37,270	0.44%	4,442,252	52.06%	220,021	2.58%	96,883	1.14%	8,532,912	2	0.4936
21-0015-000	ANSELMO-MERNA PUBLIC SCHOOLS	2,314,497	46.04%	13,534	0.27%	2,439,500	48.53%	258,468	5.14%	965	0.02%	5,026,964	1	0.5121
21-0025-000	BROKEN BOW PUBLIC SCHOOLS	5,210,684	45.04%	9,257	0.08%	6,049,351	52.29%	268,387	2.32%	30,333	0.26%	11,568,013	2	0.685
21-0044-000	ANSLEY PUBLIC SCHOOLS	2,110,966	51.46%	14,049	0.34%	1,872,745	45.65%	104,370	2.54%	1	0.00%	4,102,130	1	0.7795
21-0084-000	SARGENT PUBLIC SCHOOLS	1,825,392	48.42%	11,033	0.29%	1,783,580	47.31%	145,203	3.85%	4,637	0.12%	3,769,845	1	0.7467
21-0089-000	ARNOLD PUBLIC SCHOOLS	2,000,834	47.21%	18,808	0.44%	2,050,916	48.39%	160,120	3.78%	7,520	0.18%	4,238,198	1	0.6213
21-0180-000	CALLAWAY PUBLIC SCHOOLS	2,115,384	48.25%	11,584	0.26%	2,072,264	47.27%	180,626	4.12%	3,988	0.09%	4,383,846	1	0.6499
22-0011-000	SO SIOUX CITY COMMUNITY SCHS	11,657,723	19.19%	414,926	0.68%	42,610,566	70.13%	6,008,183	9.89%	63,768	0.10%	60,755,165	3	0.9104
22-0031-000	HOMER COMMUNITY SCHOOLS	2,240,737	35.14%	76,065	1.19%	3,825,770	60.00%	233,603	3.66%	-	0.00%	6,376,175	2	0.5778
23-0002-000	CHADRON PUBLIC SCHOOLS	5,107,844	33.82%	75,599	0.50%	8,935,052	59.15%	976,972	6.47%	9,313	0.06%	15,104,780	3	0.9395
23-0071-000	CRAWFORD PUBLIC SCHOOLS	2,089,645	52.36%	-	0.00%	1,734,620	43.47%	150,537	3.77%	15,962	0.40%	3,990,764	1	0.9078
24-0001-000	LEXINGTON PUBLIC SCHOOLS	9,315,500	19.68%	166,466	0.35%	32,782,954	69.25%	5,072,201	10.72%	-	0.00%	47,337,122	3	0.8928
24-0004-000	OVERTON PUBLIC SCHOOLS	2,639,673	48.48%	16,580	0.30%	2,466,261	45.29%	312,486	5.74%	10,015	0.18%	5,445,015	1	0.841
24-0011-000	COZAD COMMUNITY SCHOOLS	7,117,659	46.00%	49,676	0.32%	7,641,953	49.39%	654,550	4.23%	7,714	0.05%	15,471,552	3	0.9188
24-0020-000	GOTHENBURG PUBLIC SCHOOLS	7,087,899	48.16%	52,956	0.36%	6,565,579	44.61%	1,004,772	6.83%	7,115	0.05%	14,718,321	2	0.9173
24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	2,049,752	44.11%	24,097	0.52%	2,208,783	47.54%	303,104	6.52%	60,732	1.31%	4,646,468	1	0.7261

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
25-0025-000	CREEK VALLEY SCHOOLS	2,839,083	53.74%	50,236	0.95%	2,236,418	42.33%	155,254	2.94%	2,060	0.04%	5,283,051	2	0.6872
25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	2,567,302	43.39%	40,460	0.68%	2,414,936	40.81%	624,242	10.55%	270,000	4.56%	5,916,940	1	0.5969
26-0001-000	PONCA PUBLIC SCHOOLS	3,726,538	45.92%	16,912	0.21%	4,117,664	50.74%	249,394	3.07%	5,176	0.06%	8,115,685	2	0.8532
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	1,784,038	45.11%	5,505	0.14%	2,085,956	52.74%	41,771	1.06%	37,846	0.96%	3,955,116	1	0.573
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	2,362,585	45.62%	17,588	0.34%	2,457,739	47.45%	340,949	6.58%	529	0.01%	5,179,390	2	0.5852
27-0001-000	FREMONT PUBLIC SCHOOLS	25,299,463	35.52%	433,767	0.61%	41,891,660	58.81%	3,295,759	4.63%	305,792	0.43%	71,226,440	3	0.8608
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	2,299,945	47.62%	18,873	0.39%	2,112,622	43.74%	346,629	7.18%	51,505	1.07%	4,829,574	2	0.5408
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	4,831,917	43.71%	40,068	0.36%	5,597,772	50.64%	574,181	5.19%	11,009	0.10%	11,054,948	2	0.6178
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	4,695,398	45.69%	37,705	0.37%	5,322,476	51.79%	187,891	1.83%	32,904	0.32%	10,276,374	2	0.4923
28-0001-000	OMAHA PUBLIC SCHOOLS	245,713,281	27.34%	1,346,176	0.15%	487,842,913	54.29%	149,186,591	16.60%	14,570,651	1.62%	898,659,611	5	0.9023
28-0010-000	ELKHORN PUBLIC SCHOOLS	62,032,242	46.56%	253,843	0.19%	68,361,733	51.31%	2,570,474	1.93%	4,448	0.00%	133,222,741	3	0.7003
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	8,300,814	47.44%	29,244	0.17%	8,260,911	47.21%	792,936	4.53%	113,169	0.65%	17,497,074	3	0.55
28-0017-000	MILLARD PUBLIC SCHOOLS	128,571,612	42.38%	612,489	0.20%	165,940,717	54.69%	8,160,999	2.69%	111,037	0.04%	303,396,854	3	0.968
28-0054-000	RALSTON PUBLIC SCHOOLS	23,545,659	47.30%	78,519	0.16%	23,349,171	46.90%	2,806,213	5.64%	845	0.00%	49,780,407	3	0.9211
28-0059-000	BENNINGTON PUBLIC SCHOOLS	22,463,636	38.22%	110,759	0.19%	34,796,540	59.20%	1,402,941	2.39%	4,695	0.01%	58,778,571	3	0.982
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	34,464,890	35.71%	146,712	0.15%	58,591,801	60.70%	3,321,501	3.44%	630	0.00%	96,525,534	3	0.7954
29-0117-000	DUNDY CO STRATTON PUBLIC SCHS	3,862,980	53.72%	3,602	0.05%	2,968,062	41.27%	356,647	4.96%	-	0.00%	7,191,291	2	0.4938
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	2,563,306	47.74%	8,530	0.16%	2,681,784	49.95%	110,038	2.05%	5,577	0.10%	5,369,235	2	0.4739
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	4,763,890	40.46%	40,540	0.34%	6,096,235	51.78%	841,312	7.15%	31,452	0.27%	11,773,429	2	0.5078
30-0054-000	SHICKLEY PUBLIC SCHOOLS	2,722,341	51.24%	8,968	0.17%	2,388,562	44.96%	154,266	2.90%	38,894	0.73%	5,313,031	1	0.67
31-0506-000	FRANKLIN PUBLIC SCHOOLS	2,530,518	45.55%	5,584	0.10%	2,790,445	50.23%	222,664	4.01%	6,046	0.11%	5,555,257	2	0.7135
32-0046-000	MAYWOOD PUBLIC SCHOOLS	2,190,171	48.61%	23,150	0.51%	2,100,172	46.61%	192,084	4.26%	-	0.00%	4,505,576	1	0.8105
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	2,371,162	55.26%	7,264	0.17%	1,813,178	42.25%	96,200	2.24%	3,491	0.08%	4,291,295	1	0.6411

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	2,604,350	48.30%	8,868	0.16%	2,579,870	47.85%	196,717	3.65%	2,242	0.04%	5,392,046	1	1.0488
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	2,768,281	49.88%	18,166	0.33%	2,551,077	45.97%	54,323	0.98%	157,644	2.84%	5,549,491	2	0.6493
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	2,584,780	47.03%	12,966	0.24%	2,679,412	48.75%	211,344	3.85%	7,822	0.14%	5,496,325	1	0.831
33-0540-000	SOUTHERN VALLEY SCHOOLS	4,391,752	47.74%	25,075	0.27%	4,135,171	44.95%	646,054	7.02%	493	0.01%	9,198,545	2	0.6414
34-0001-000	SOUTHERN SCHOOL DISTRICT 1	3,234,482	42.32%	21,956	0.29%	3,979,027	52.06%	397,476	5.20%	9,569	0.13%	7,642,510	2	0.9359
34-0015-000	BEATRICE PUBLIC SCHOOLS	11,287,009	36.95%	120,445	0.39%	15,299,900	50.08%	3,829,793	12.54%	11,789	0.04%	30,548,936	3	0.8464
34-0034-000	FREEMAN PUBLIC SCHOOLS	3,268,836	44.15%	25,123	0.34%	3,772,192	50.94%	312,659	4.22%	25,698	0.35%	7,404,508	2	0.6032
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	2,813,459	49.54%	11,999	0.21%	2,753,482	48.48%	100,363	1.77%	250	0.00%	5,679,553	1	0.5409
35-0001-000	GARDEN COUNTY SCHOOLS	2,539,458	43.45%	34,293	0.59%	2,421,155	41.43%	677,435	11.59%	172,286	2.95%	5,844,628	2	0.3713
36-0100-000	BURWELL PUBLIC SCHOOLS	3,078,413	47.57%	22,279	0.34%	2,931,109	45.30%	307,286	4.75%	131,750	2.04%	6,470,837	2	0.8211
37-0030-000	ELWOOD PUBLIC SCHOOLS	2,331,555	51.38%	25,432	0.56%	2,071,346	45.64%	108,199	2.38%	1,720	0.04%	4,538,252	2	0.43
38-0011-000	HYANNIS AREA SCHOOLS	1,574,995	45.18%	5,634	0.16%	1,749,864	50.19%	155,782	4.47%	-	0.00%	3,486,275	1	0.3158
39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS	4,668,764	48.84%	15,376	0.16%	4,294,542	44.93%	577,660	6.04%	2,342	0.02%	9,558,685	2	0.7115
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	35,311,556	23.51%	772,416	0.51%	96,936,761	64.55%	17,146,234	11.42%	-	0.00%	150,166,966	3	0.9306
40-0082-000	NORTHWEST PUBLIC SCHOOLS	4,130,775	21.75%	53,841	0.28%	14,073,972	74.10%	732,460	3.86%	1,550	0.01%	18,992,597	2	0.461
40-0083-000	WOOD RIVER RURAL SCHOOLS	5,774,265	51.23%	36,703	0.33%	4,637,956	41.15%	799,002	7.09%	23,213	0.21%	11,271,139	2	0.8624
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	5,761,750	54.70%	27,576	0.26%	4,218,876	40.05%	516,243	4.90%	9,103	0.09%	10,533,548	2	0.7684
41-0002-000	GILTNER PUBLIC SCHOOLS	1,743,546	36.77%	36,823	0.78%	2,833,373	59.75%	128,659	2.71%	-	0.00%	4,742,401	1	0.6003
41-0091-000	HAMPTON PUBLIC SCHOOL	1,611,970	39.96%	15,506	0.38%	2,222,039	55.08%	174,090	4.32%	10,325	0.26%	4,033,930	1	0.5428
41-0504-000	AURORA PUBLIC SCHOOLS	10,322,539	47.89%	211,909	0.98%	10,341,872	47.98%	644,469	2.99%	32,194	0.15%	21,552,983	3	0.6812
42-0002-000	ALMA PUBLIC SCHOOLS	2,824,338	39.93%	18,052	0.26%	3,768,768	53.28%	448,288	6.34%	13,805	0.20%	7,073,251	2	0.78
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	1,825,891	51.98%	29,717	0.85%	1,586,391	45.16%	65,573	1.87%	5,314	0.15%	3,512,886	1	0.6126
44-0070-000	HITCHCOCK CO SCH SYSTEM	2,869,838	49.52%	15,550	0.27%	2,556,140	44.11%	337,002	5.82%	16,749	0.29%	5,795,279	2	0.8046

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
45-0007-000	O'NEILL PUBLIC SCHOOLS	6,390,919	42.22%	36,584	0.24%	7,553,590	49.90%	786,834	5.20%	371,034	2.45%	15,138,961	3	0.6602
45-0044-000	STUART PUBLIC SCHOOLS	1,443,994	39.35%	6,197	0.17%	1,787,496	48.71%	209,382	5.71%	222,614	6.07%	3,669,683	1	0.8969
45-0137-000	CHAMBERS PUBLIC SCHOOLS	1,641,853	55.36%	4,663	0.16%	1,211,309	40.84%	108,138	3.65%	-	0.00%	2,965,963	1	0.7178
45-0239-000	WEST HOLT PUBLIC SCHOOLS	4,151,079	56.07%	16,801	0.23%	2,909,847	39.30%	321,406	4.34%	4,728	0.06%	7,403,862	2	0.5071
46-0001-000	MULLEN PUBLIC SCHOOLS	1,927,019	36.60%	11,861	0.23%	3,142,980	59.69%	151,015	2.87%	32,403	0.62%	5,265,278	1	0.4323
47-0001-000	ST PAUL PUBLIC SCHOOLS	5,007,075	49.39%	51,963	0.51%	4,565,342	45.03%	486,039	4.79%	27,398	0.27%	10,137,817	2	0.9367
47-0100-000	CENTURA PUBLIC SCHOOLS	4,210,764	44.91%	31,943	0.34%	4,683,022	49.95%	448,035	4.78%	2,520	0.03%	9,376,283	2	0.8705
47-0103-000	ELBA PUBLIC SCHOOLS	1,153,085	25.70%	4,235	0.09%	3,205,299	71.45%	103,842	2.31%	19,403	0.43%	4,485,864	1	0.9514
48-0008-000	FAIRBURY PUBLIC SCHOOLS	7,531,984	54.89%	38,418	0.28%	5,031,166	36.67%	965,170	7.03%	154,498	1.13%	13,721,236	3	0.7275
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	4,674,814	44.81%	18,976	0.18%	5,466,827	52.41%	257,350	2.47%	13,866	0.13%	10,431,833	2	0.6119
48-0303-000	MERIDIAN PUBLIC SCHOOLS	1,825,572	34.87%	18,903	0.36%	3,255,569	62.18%	112,862	2.16%	22,565	0.43%	5,235,472	1	0.5503
49-0033-000	STERLING PUBLIC SCHOOLS	2,200,535	51.15%	10,343	0.24%	1,936,112	45.00%	155,130	3.61%	-	0.00%	4,302,120	1	0.7994
49-0050-000	JOHNSON CO CENTRAL PUBLIC SCHS	5,105,061	52.15%	41,976	0.43%	3,610,111	36.88%	958,139	9.79%	74,358	0.76%	9,789,645	2	0.8001
50-0001-000	WILCOX-HILDRETH PUBLIC SCHOOLS	3,326,672	46.78%	7,297	0.10%	3,585,373	50.41%	192,377	2.71%	-	0.00%	7,111,719	1	0.5533
50-0501-000	AXTELL COMMUNITY SCHOOLS	3,237,574	48.25%	11,104	0.17%	3,122,809	46.54%	324,333	4.83%	14,362	0.21%	6,710,182	1	0.7275
50-0503-000	MINDEN PUBLIC SCHOOLS	6,581,920	54.09%	34,234	0.28%	5,152,297	42.34%	377,947	3.11%	21,635	0.18%	12,168,032	2	0.6024
51-0001-000	OGALLALA PUBLIC SCHOOLS	7,540,290	48.30%	185,518	1.19%	7,022,879	44.99%	848,993	5.44%	12,308	0.08%	15,609,988	3	0.67
51-0006-000	PAXTON CONSOLIDATED SCHOOLS	2,050,753	29.95%	32,474	0.47%	4,598,145	67.16%	129,923	1.90%	35,588	0.52%	6,846,883	1	0.5099
52-0100-000	KEYA PAHA COUNTY SCHOOLS	1,391,160	43.31%	3,087	0.10%	1,585,697	49.37%	218,086	6.79%	13,698	0.43%	3,211,728	1	0.3792
53-0001-000	KIMBALL PUBLIC SCHOOLS	4,422,389	59.61%	120,042	1.62%	2,531,485	34.12%	323,351	4.36%	22,021	0.30%	7,419,287	2	0.7261
54-0013-000	CREIGHTON COMMUNITY PUBLIC SCHOOLS	3,072,616	47.23%	6,654	0.10%	2,964,285	45.56%	459,805	7.07%	2,399	0.04%	6,505,758	2	0.7111
54-0096-000	CROFTON COMMUNITY SCHOOLS	3,302,798	41.52%	11,393	0.14%	4,255,435	53.50%	377,945	4.75%	7,092	0.09%	7,954,663	2	0.6096

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
54-0501-000	NIOBRARA PUBLIC SCHOOLS	1,269,127	18.31%	2,666	0.04%	4,042,341	58.33%	1,596,077	23.03%	20,132	0.29%	6,930,343	1	0.6979
54-0505-000	SANTEE COMMUNITY SCHOOLS	230,618	2.10%	5,025	0.05%	5,745,055	52.27%	4,858,128	44.20%	152,150	1.38%	10,990,976	1	1.0402
54-0576-000	WAUSA PUBLIC SCHOOLS	2,124,283	59.75%	5,435	0.15%	1,296,368	36.47%	129,000	3.63%	-	0.00%	3,555,085	1	0.6443
54-0583-000	VERDIGRE PUBLIC SCHOOLS	1,764,105	47.32%	4,112	0.11%	1,844,356	49.47%	108,071	2.90%	7,502	0.20%	3,728,146	1	0.6793
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	2,962,478	47.40%	6,553	0.10%	2,739,237	43.83%	518,741	8.30%	22,585	0.36%	6,249,594	2	0.5039
55-0001-000	LINCOLN PUBLIC SCHOOLS	287,106,994	43.36%	2,326,778	0.35%	311,899,614	47.11%	60,235,342	9.10%	534,843	0.08%	662,103,571	4	0.9866
55-0145-000	WAVERLY SCHOOL DISTRICT 145	15,668,838	48.27%	154,054	0.47%	15,474,453	47.68%	1,082,751	3.34%	77,771	0.24%	32,457,868	3	0.8366
55-0148-000	MALCOLM PUBLIC SCHOOLS	2,894,126	31.74%	32,048	0.35%	5,856,659	64.23%	331,546	3.64%	3,282	0.04%	9,117,661	2	0.6922
55-0160-000	NORRIS SCHOOL DIST 160	13,719,892	44.71%	104,293	0.34%	15,323,351	49.93%	1,540,792	5.02%	-	0.00%	30,688,327	3	0.7756
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	5,786,591	47.15%	56,188	0.46%	6,087,866	49.61%	325,720	2.65%	15,756	0.13%	12,272,121	2	0.7797
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	21,322,346	39.96%	372,251	0.70%	27,114,175	50.82%	4,448,005	8.34%	97,448	0.18%	53,354,225	3	0.9261
56-0006-000	BRADY PUBLIC SCHOOLS	2,237,747	44.17%	16,240	0.32%	2,585,994	51.04%	207,312	4.09%	19,014	0.38%	5,066,308	1	0.8143
56-0007-000	MAXWELL PUBLIC SCHOOLS	1,598,746	31.90%	19,855	0.40%	3,218,819	64.23%	161,964	3.23%	12,392	0.25%	5,011,775	1	0.635
56-0037-000	HERSHEY PUBLIC SCHOOLS	3,759,920	36.07%	34,143	0.33%	5,539,650	53.14%	882,806	8.47%	207,240	1.99%	10,423,759	2	0.7959
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	3,348,653	53.02%	33,739	0.53%	2,823,729	44.71%	110,186	1.74%	-	0.00%	6,316,306	2	0.9284
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	2,932,714	52.65%	18,615	0.33%	2,487,726	44.66%	106,957	1.92%	24,246	0.44%	5,570,259	1	0.7469
57-0501-000	STAPLETON PUBLIC SCHOOLS	2,049,311	46.49%	45,910	1.04%	2,083,311	47.26%	205,874	4.67%	23,969	0.54%	4,408,375	1	0.6743
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	1,475,980	48.43%	10,393	0.34%	1,395,545	45.79%	163,396	5.36%	2,441	0.08%	3,047,755	1	0.5946
59-0001-000	MADISON PUBLIC SCHOOLS	4,623,873	45.69%	54,421	0.54%	4,382,397	43.30%	1,050,849	10.38%	9,175	0.09%	10,120,715	2	0.6432
59-0002-000	NORFOLK PUBLIC SCHOOLS	26,658,273	41.98%	446,851	0.70%	31,524,312	49.64%	4,877,208	7.68%	-	0.00%	63,506,644	3	0.9045
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	3,748,821	44.06%	33,480	0.39%	4,527,213	53.21%	198,402	2.33%	-	0.00%	8,507,916	2	0.6211
59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	2,416,436	50.81%	21,631	0.45%	2,193,416	46.12%	120,790	2.54%	3,297	0.07%	4,755,570	1	0.4439

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
59-0080-000	ELKHORN VALLEY SCHOOLS	3,753,497	46.20%	25,562	0.31%	3,932,133	48.39%	411,698	5.07%	2,407	0.03%	8,125,297	2	0.6283
60-0090-000	MC PHERSON COUNTY SCHOOLS	1,576,492	51.31%	6,004	0.20%	1,314,004	42.77%	168,952	5.50%	6,859	0.22%	3,072,311	1	0.6531
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	6,473,912	46.58%	72,317	0.52%	6,618,948	47.63%	732,628	5.27%	105	0.00%	13,897,910	2	0.6897
61-0049-000	PALMER PUBLIC SCHOOLS	2,091,540	36.93%	13,821	0.24%	3,387,204	59.81%	157,250	2.78%	13,044	0.23%	5,662,859	1	0.8701
62-0021-000	BAYARD PUBLIC SCHOOLS	2,959,109	39.12%	23,595	0.31%	3,819,288	50.49%	741,918	9.81%	19,821	0.26%	7,563,731	2	0.9997
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	5,078,202	41.06%	34,091	0.28%	4,931,083	39.87%	554,742	4.49%	1,768,507	14.30%	12,366,625	2	0.8925
63-0001-000	FULLERTON PUBLIC SCHOOLS	3,108,302	49.50%	11,632	0.19%	2,834,224	45.13%	317,190	5.05%	8,094	0.13%	6,279,442	2	0.7603
63-0030-000	TWIN RIVER PUBLIC SCHOOLS	5,258,265	51.25%	23,184	0.23%	4,637,807	45.20%	339,382	3.31%	2,310	0.02%	10,260,948	2	0.653
64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	1,647,324	34.04%	31,377	0.65%	2,761,594	57.06%	295,154	6.10%	104,548	2.16%	4,839,997	1	0.4386
64-0029-000	AUBURN PUBLIC SCHOOLS	6,879,307	42.18%	64,811	0.40%	8,917,618	54.68%	444,609	2.73%	1,570	0.01%	16,307,916	3	1.0251
65-0005-000	LAWRENCE - NELSON PUBLIC SCHOOLS	2,832,955	50.39%	18,192	0.32%	2,423,710	43.11%	337,858	6.01%	9,199	0.16%	5,621,914	2	0.7475
65-0011-000	SUPERIOR PUBLIC SCHOOLS	4,159,678	47.93%	25,984	0.30%	4,094,345	47.18%	392,511	4.52%	5,725	0.07%	8,678,243	2	0.9374
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	5,647,871	47.32%	87,092	0.73%	5,776,667	48.40%	422,286	3.54%	2,456	0.02%	11,936,372	2	0.724
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	7,937,995	37.39%	156,380	0.74%	11,643,287	54.84%	1,492,381	7.03%	5	0.00%	21,230,048	3	0.8653
66-0501-000	PALMYRA DISTRICT O R 1	3,358,345	38.12%	34,810	0.40%	4,927,045	55.93%	435,644	4.95%	53,886	0.61%	8,809,730	2	0.5859
67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	2,058,537	37.50%	31,126	0.57%	3,113,644	56.73%	277,724	5.06%	7,893	0.14%	5,488,925	2	0.8297
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	1,675,569	42.49%	16,781	0.43%	2,049,471	51.97%	109,612	2.78%	92,456	2.34%	3,943,890	1	0.5058
68-0020-000	PERKINS COUNTY SCHOOLS	4,688,567	49.63%	24,877	0.26%	4,151,447	43.95%	512,062	5.42%	69,803	0.74%	9,446,756	2	0.4389
69-0044-000	HOLDREGE PUBLIC SCHOOLS	8,225,275	47.41%	62,089	0.36%	8,192,396	47.22%	858,412	4.95%	11,103	0.06%	17,349,276	3	0.7715
69-0054-000	BERTRAND PUBLIC SCHOOLS	3,111,515	52.35%	19,405	0.33%	2,687,649	45.22%	119,236	2.01%	5,599	0.09%	5,943,404	1	0.6531
69-0055-000	LOOMIS PUBLIC SCHOOLS	2,213,611	43.00%	9,970	0.19%	2,826,983	54.91%	82,134	1.60%	15,559	0.30%	5,148,256	1	0.5548
70-0002-000	PIERCE PUBLIC SCHOOLS	5,042,306	44.47%	27,248	0.24%	5,595,585	49.35%	671,881	5.93%	2,500	0.02%	11,339,520	2	0.6637

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
70-0005-000	PLAINVIEW PUBLIC SCHOOLS	3,569,190	48.56%	13,889	0.19%	3,405,195	46.32%	324,347	4.41%	38,161	0.52%	7,350,782	2	0.5565
70-0542-000	OSMOND COMMUNITY SCHOOLS	2,223,609	47.16%	7,548	0.16%	2,385,342	50.59%	98,530	2.09%	112	0.00%	4,715,141	1	0.5918
71-0001-000	COLUMBUS PUBLIC SCHOOLS	20,753,553	34.39%	289,867	0.48%	32,228,493	53.40%	7,070,177	11.72%	8,542	0.01%	60,350,632	3	0.9343
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	6,606,026	43.82%	85,187	0.57%	7,452,987	49.44%	930,183	6.17%	-	0.00%	15,074,383	3	0.4681
71-0067-000	HUMPHREY PUBLIC SCHOOLS	2,723,319	39.83%	27,939	0.41%	3,813,269	55.77%	271,241	3.97%	2,281	0.03%	6,838,049	2	0.3277
72-0015-000	CROSS COUNTY COMMUNITY SCHOOLS	3,718,169	49.24%	14,563	0.19%	3,686,864	48.83%	83,680	1.11%	47,880	0.63%	7,551,155	2	0.5879
72-0019-000	OSCEOLA PUBLIC SCHOOLS	2,801,233	50.44%	9,215	0.17%	2,509,624	45.19%	203,803	3.67%	29,601	0.53%	5,553,476	1	0.6787
72-0032-000	SHELBY - RISING CITY PUBLIC SCHOOLS	3,801,575	46.67%	15,551	0.19%	4,056,267	49.80%	229,979	2.82%	42,201	0.52%	8,145,573	2	0.5873
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	3,269,003	51.33%	14,350	0.23%	2,925,638	45.94%	151,135	2.37%	8,289	0.13%	6,368,415	2	0.4882
73-0017-000	MC COOK PUBLIC SCHOOLS	7,293,029	35.49%	84,402	0.41%	12,236,213	59.55%	896,127	4.36%	37,692	0.18%	20,547,463	3	0.8996
73-0179-000	SOUTHWEST PUBLIC SCHOOLS	2,579,852	45.39%	15,261	0.27%	2,872,210	50.53%	214,461	3.77%	1,885	0.03%	5,683,668	2	0.469
74-0056-000	FALLS CITY PUBLIC SCHOOLS	5,951,933	42.45%	151,550	1.08%	7,016,000	50.04%	846,930	6.04%	53,132	0.38%	14,019,545	3	0.6707
74-0070-000	HUMBOLDT TABLE ROCK STEINAUER	4,034,543	46.72%	73,170	0.85%	3,951,444	45.76%	495,572	5.74%	80,495	0.93%	8,635,224	2	0.5863
75-0100-000	ROCK COUNTY PUBLIC SCHOOLS	2,347,778	42.51%	9,802	0.18%	2,952,822	53.46%	185,316	3.36%	27,481	0.50%	5,523,199	1	0.4612
76-0002-000	CRETE PUBLIC SCHOOLS	9,764,176	28.55%	118,304	0.35%	19,852,193	58.04%	4,465,859	13.06%	3,905	0.01%	34,204,437	3	0.8455
76-0044-000	DORCHESTER PUBLIC SCHOOL	2,145,939	46.85%	15,708	0.34%	2,252,160	49.17%	161,982	3.54%	4,268	0.09%	4,580,058	1	0.7239
76-0068-000	FRIEND PUBLIC SCHOOLS	2,282,315	48.83%	19,091	0.41%	2,143,275	45.85%	227,818	4.87%	1,534	0.03%	4,674,033	2	0.6471
76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	4,101,727	41.70%	35,204	0.36%	5,159,494	52.45%	520,312	5.29%	19,412	0.20%	9,836,149	2	0.7413
77-0001-000	BELLEVUE PUBLIC SCHOOLS	38,505,736	27.58%	262,360	0.19%	89,620,947	64.20%	11,216,798	8.03%	-	0.00%	139,605,841	3	1.0376
77-0027-000	PAPILLION LA VISTA COMMUNITY SCHOOLS	68,826,708	44.51%	-	0.00%	82,698,692	53.48%	3,102,126	2.01%	-	0.00%	154,627,526	3	0.9105
77-0037-000	GRETNA PUBLIC SCHOOLS	45,774,774	46.24%	198,864	0.20%	51,724,282	52.25%	1,287,152	1.30%	-	0.00%	98,985,073	3	0.9748
77-0046-000	SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	10,434,277	51.34%	30,366	0.15%	9,419,765	46.35%	368,294	1.81%	69,326	0.34%	20,322,028	3	0.3208

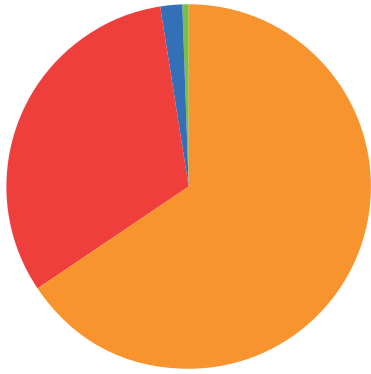
Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	6,031,619	43.94%	114,675	0.84%	7,207,198	52.51%	334,790	2.44%	37,914	0.28%	13,726,195	3	0.5615
78-0009-000	YUTAN PUBLIC SCHOOLS	3,106,363	36.97%	29,246	0.35%	5,048,244	60.07%	200,832	2.39%	18,758	0.22%	8,403,443	2	0.8739
78-0039-000	WAHOO PUBLIC SCHOOLS	7,366,676	43.04%	90,594	0.53%	8,418,916	49.18%	1,232,394	7.20%	9,031	0.05%	17,117,611	3	0.7284
78-0072-000	MEAD PUBLIC SCHOOLS	2,652,676	45.31%	14,321	0.24%	2,868,690	49.00%	318,724	5.44%	-	0.00%	5,854,411	1	0.682
78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	2,025,456	24.27%	30,113	0.36%	5,920,647	70.94%	364,971	4.37%	4,244	0.05%	8,345,431	1	0.6851
79-0002-000	MINATARE PUBLIC SCHOOLS	416,971	9.33%	8,062	0.18%	3,446,549	77.11%	596,702	13.35%	1,440	0.03%	4,469,725	1	0.7818
79-0011-000	MORRILL PUBLIC SCHOOLS	3,509,713	41.93%	22,249	0.27%	4,188,910	50.04%	332,962	3.98%	317,207	3.79%	8,371,041	2	0.9727
79-0016-000	GERING PUBLIC SCHOOLS	7,935,745	28.62%	116,054	0.42%	17,206,626	62.05%	2,440,265	8.80%	30,339	0.11%	27,729,028	3	1.0499
79-0031-000	MITCHELL PUBLIC SCHOOLS	2,260,196	23.80%	31,146	0.33%	6,578,806	69.29%	624,694	6.58%	320	0.00%	9,495,162	2	0.7148
79-0032-000	SCOTTSBLUFF PUBLIC SCHOOLS	10,356,547	20.86%	223,128	0.45%	32,354,231	65.17%	6,447,964	12.99%	266,001	0.54%	49,647,871	3	0.6477
80-0005-000	MILFORD PUBLIC SCHOOLS	5,603,637	41.91%	65,531	0.49%	7,065,205	52.84%	634,431	4.75%	1,541	0.01%	13,370,345	2	0.9323
80-0009-000	SEWARD PUBLIC SCHOOLS	9,933,924	45.42%	118,960	0.54%	10,786,977	49.32%	976,898	4.47%	55,333	0.25%	21,872,092	3	0.6699
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	5,122,200	46.38%	52,355	0.47%	5,091,425	46.10%	766,820	6.94%	12,239	0.11%	11,045,039	2	0.4337
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	1,438,479	34.76%	21,467	0.52%	2,446,197	59.12%	227,676	5.50%	4,040	0.10%	4,137,860	1	0.8341
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	5,397,407	48.32%	60,692	0.54%	4,976,471	44.55%	735,192	6.58%	-	0.00%	11,169,762	2	0.6694
82-0001-000	LOUP CITY PUBLIC SCHOOLS	3,223,662	46.90%	29,361	0.43%	3,317,967	48.27%	286,306	4.17%	15,869	0.23%	6,873,165	2	0.6571
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	1,702,427	51.49%	6,625	0.20%	1,366,942	41.34%	174,549	5.28%	55,789	1.69%	3,306,332	1	0.8665
83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	1,987,999	54.42%	11,296	0.31%	1,615,296	44.22%	25,883	0.71%	12,473	0.34%	3,652,947	1	0.5176
84-0003-000	STANTON COMMUNITY SCHOOLS	3,806,082	47.94%	69,450	0.87%	3,852,375	48.52%	208,002	2.62%	3,385	0.04%	7,939,295	2	0.7248
85-0060-000	DESHLER PUBLIC SCHOOLS	2,877,802	46.00%	35,485	0.57%	3,049,340	48.74%	294,134	4.70%	-	0.00%	6,256,761	1	0.653
85-0070-000	THAYER CENTRAL COMMUNITY SCHS	3,967,341	46.44%	65,366	0.77%	3,954,586	46.29%	471,815	5.52%	83,301	0.98%	8,542,408	2	0.5581
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	3,725,314	57.41%	31,289	0.48%	2,609,799	40.22%	120,289	1.85%	2,014	0.03%	6,488,705	1	0.4311

Agency ID	Name	Local	Local %	County	County %	State	State %	Federal	Federal %	Other	Other %	Total	Class Code	General Fund Levy
86-0001-000	THEDFORD PUBLIC SCHOOLS	1,522,992	42.96%	19,426	0.55%	1,504,271	42.43%	474,096	13.37%	24,129	0.68%	3,544,914	1	0.5741
87-0001-000	PENDER PUBLIC SCHOOLS	3,601,432	44.44%	8,323	0.10%	4,198,347	51.81%	285,633	3.52%	10,397	0.13%	8,104,132	2	0.6932
87-0013-000	WALTHILL PUBLIC SCHOOLS	1,926,867	21.58%	4,874	0.05%	5,548,154	62.13%	1,442,522	16.15%	8,088	0.09%	8,930,505	1	1.0494
87-0016-000	UMO N HO N NATION PUBLIC SCHS	506,366	2.07%	6,446	0.03%	9,358,319	38.20%	14,588,184	59.55%	38,017	0.16%	24,497,332	1	0
87-0017-000	WINNEBAGO PUBLIC SCHOOLS DISTRICT 17	1,117,686	4.83%	8,995	0.04%	11,589,920	50.06%	10,436,510	45.07%	588	0.00%	23,153,699	2	0.8453
88-0005-000	ORD PUBLIC SCHOOLS	4,923,811	49.88%	46,847	0.47%	4,357,197	44.14%	543,647	5.51%	-	0.00%	9,871,501	2	0.6926
88-0021-000	ARCADIA PUBLIC SCHOOLS	1,385,526	35.97%	6,783	0.18%	2,287,393	59.38%	168,101	4.36%	4,000	0.10%	3,851,802	1	1.0116
89-0001-000	BLAIR COMMUNITY SCHOOLS	13,787,525	47.70%	154,519	0.53%	14,234,155	49.24%	720,057	2.49%	9,090	0.03%	28,905,346	3	0.6382
89-0003-000	FORT CALHOUN COMMUNITY SCHS	4,265,357	35.40%	35,658	0.30%	7,357,824	61.07%	352,622	2.93%	37,542	0.31%	12,049,002	2	0.86
89-0024-000	ARLINGTON PUBLIC SCHOOLS	5,149,692	44.76%	45,499	0.40%	5,986,911	52.04%	302,855	2.63%	20,590	0.18%	11,505,547	2	0.7693
90-0017-000	WAYNE COMMUNITY SCHOOLS	6,940,860	46.96%	57,381	0.39%	7,368,029	49.85%	413,283	2.80%	56	0.00%	14,779,609	3	0.7186
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	3,948,593	37.20%	21,977	0.21%	5,546,348	52.25%	1,076,154	10.14%	20,953	0.20%	10,614,025	2	0.7994
90-0595-000	WINSIDE PUBLIC SCHOOLS	1,975,969	38.50%	9,020	0.18%	3,010,119	58.65%	130,441	2.54%	6,547	0.13%	5,132,096	1	0.4878
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	2,335,635	40.58%	7,747	0.13%	2,849,254	49.50%	547,585	9.51%	15,295	0.27%	5,755,516	1	0.7188
91-0074-000	BLUE HILL COMMUNITY SCHOOLS	2,394,605	39.47%	17,818	0.29%	3,438,556	56.67%	189,436	3.12%	27,065	0.45%	6,067,479	1	0.7515
92-0045-000	WHEELER CENTRAL SCHOOLS	2,391,306	51.84%	12,057	0.26%	2,010,365	43.58%	197,013	4.27%	1,987	0.04%	4,612,728	1	0.5243
93-0012-000	YORK PUBLIC SCHOOLS	10,271,889	46.01%	125,300	0.56%	10,707,997	47.96%	1,215,270	5.44%	4,400	0.02%	22,324,856	3	0.9315
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	2,128,607	39.80%	22,862	0.43%	3,009,184	56.27%	186,888	3.49%	553	0.01%	5,348,095	1	0.7386
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	3,020,103	44.23%	43,396	0.64%	3,401,282	49.82%	356,871	5.23%	5,935	0.09%	6,827,587	2	0.4565
	NEBRASKA STATE TOTAL	352,226,485	37.23%	2,592,092	0.27%	516,958,655	54.64%	72,979,118	7.71%	1,292,396	0.14%	946,048,746		

Valuation Per Student

Attachment C

2010-11

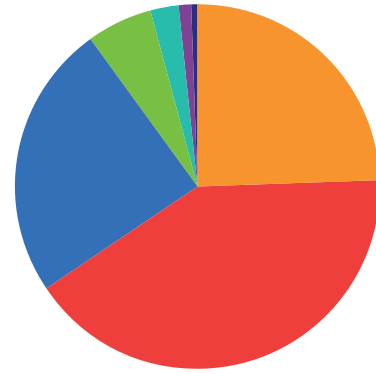


Valuation per Student

Number of Districts

\$0-\$999,999	165
\$1,000,000-\$1,999,999	80
\$2,000,000-\$2,999,999	5
\$3,000,000-\$3,999,999	1
\$4,000,000-\$4,999,999	0
\$5,000,000-\$5,999,999	0
\$6,000,000-\$6,999,999	0
\$7,000,000-\$7,999,999	0
\$8,000,000-\$8,999,999	0
Total Districts	251

2015-16

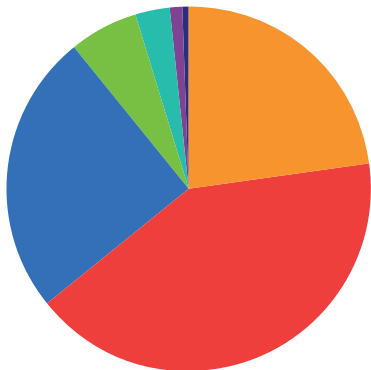


Valuation per Student

Number of Districts

\$0-\$999,999	60
\$1,000,000-\$1,999,999	100
\$2,000,000-\$2,999,999	60
\$3,000,000-\$3,999,999	14
\$4,000,000-\$4,999,999	6
\$5,000,000-\$5,999,999	3
\$6,000,000-\$6,999,999	1
\$7,000,000-\$7,999,999	0
\$8,000,000-\$8,999,999	0
Total Districts	244

2020-21

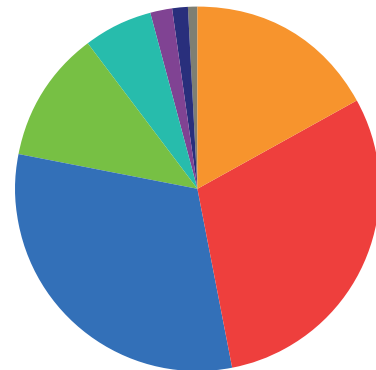


Valuation per Student

Number of Districts

\$0-\$999,999	56
\$1,000,000-\$1,999,999	101
\$2,000,000-\$2,999,999	61
\$3,000,000-\$3,999,999	15
\$4,000,000-\$4,999,999	7
\$5,000,000-\$5,999,999	3
\$6,000,000-\$6,999,999	1
\$7,000,000-\$7,999,999	0
\$8,000,000-\$8,999,999	0
Total Districts	244

2024-25



Valuation per Student

Number of Districts

\$0-\$999,999	42
\$1,000,000-\$1,999,999	73
\$2,000,000-\$2,999,999	76
\$3,000,000-\$3,999,999	28
\$4,000,000-\$4,999,999	15
\$5,000,000-\$5,999,999	5
\$6,000,000-\$6,999,999	3
\$7,000,000-\$7,999,999	0
\$8,000,000-\$8,999,999	2
Total Districts	244

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
KENESAW PUBLIC SCHOOLS	01-0003-000	\$554,104,583	238	\$2,328,171
HASTINGS PUBLIC SCHOOLS	01-0018-000	\$1,750,296,212	3281	\$533,464
ADAMS CENTRAL PUBLIC SCHOOLS	01-0090-000	\$2,333,544,329	958	\$2,435,850
SILVER LAKE PUBLIC SCHOOLS	01-0123-000	\$935,990,831	203	\$4,610,792
NELIGH-OAKDALE SCHOOLS	02-0009-000	\$663,889,574	312	\$2,127,851
ELGIN PUBLIC SCHOOLS	02-0018-000	\$872,820,943	148	\$5,897,439
SUMMERLAND PUBLIC SCHOOLS	02-0115-000	\$1,254,546,225	420	\$2,987,015
ARTHUR COUNTY SCHOOLS	03-0500-000	\$294,652,338	114	\$2,584,670
BANNER COUNTY PUBLIC SCHOOLS	04-0001-000	\$352,273,014	120	\$2,935,608
SANDHILLS PUBLIC SCHOOLS	05-0071-000	\$472,984,080	84	\$5,630,763
BOONE CENTRAL SCHOOLS	06-0001-000	\$1,935,367,325	557	\$3,474,627
ST EDWARD PUBLIC SCHOOLS	06-0017-000	\$568,147,029	152	\$3,737,809
RIVERSIDE PUBLIC SCHOOLS	06-0075-000	\$1,049,976,410	216	\$4,861,002
ALLIANCE PUBLIC SCHOOLS	07-0006-000	\$1,278,617,020	1232	\$1,037,838
HEMINGFORD PUBLIC SCHOOLS	07-0010-000	\$742,686,756	369	\$2,012,701
BOYD COUNTY SCHOOLS	08-0051-000	\$790,720,289	279	\$2,834,123
AINSWORTH COMMUNITY SCHOOLS	09-0010-000	\$1,055,529,162	349	\$3,024,439
GIBBON PUBLIC SCHOOLS	10-0002-000	\$716,766,175	541	\$1,324,891
KEARNEY PUBLIC SCHOOLS	10-0007-000	\$5,058,072,189	5607	\$902,100
ELM CREEK PUBLIC SCHOOLS	10-0009-000	\$482,130,703	328	\$1,469,911
SHELTON PUBLIC SCHOOLS	10-0019-000	\$420,959,919	243	\$1,732,345
RAVENNA PUBLIC SCHOOLS	10-0069-000	\$825,454,373	366	\$2,255,340

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
PLEASANTON PUBLIC SCHOOLS	10-0105-000	\$461,779,879	303	\$1,524,026
AMHERST PUBLIC SCHOOLS	10-0119-000	\$420,075,918	326	\$1,288,576
TEKAMAH-HERMAN COMMUNITY SCHS	11-0001-000	\$1,148,108,561	496	\$2,314,735
OAKLAND CRAIG PUBLIC SCHOOLS	11-0014-000	\$664,868,756	486	\$1,368,043
LYONS-DECATUR NORTHEAST SCHS	11-0020-000	\$688,629,568	256	\$2,689,959
DAVID CITY PUBLIC SCHOOLS	12-0056-000	\$1,603,250,773	623	\$2,573,436
EAST BUTLER PUBLIC SCHOOLS	12-0502-000	\$1,111,798,422	293	\$3,794,534
PLATTSMOUTH COMMUNITY SCHOOLS	13-0001-000	\$1,079,790,508	1320	\$818,023
WEeping WATER PUBLIC SCHOOLS	13-0022-000	\$435,060,917	245	\$1,775,759
LOUISVILLE PUBLIC SCHOOLS	13-0032-000	\$722,771,004	635	\$1,138,222
CONESTOGA PUBLIC SCHOOLS	13-0056-000	\$1,014,832,824	654	\$1,551,732
ELMWOOD-MURDOCK PUBLIC SCHOOLS	13-0097-000	\$563,305,512	462	\$1,219,276
HARTINGTON NEWCASTLE PUBLIC SCHOOLS	14-0008-000	\$1,438,271,450	345	\$4,168,903
RANDOLPH PUBLIC SCHOOLS	14-0045-000	\$901,613,911	262	\$3,441,274
LAUREL-CONCORD-COLERIDGE SCHOOL	14-0054-000	\$1,248,811,884	344	\$3,630,267
WYNOT PUBLIC SCHOOLS	14-0101-000	\$235,191,547	159	\$1,479,192
CHASE COUNTY SCHOOLS	15-0010-000	\$1,539,374,949	601	\$2,561,356
WAUNETA-PALISADE PUBLIC SCHS	15-0536-000	\$474,660,039	188	\$2,524,787
VALENTINE COMMUNITY SCHOOLS	16-0006-000	\$1,752,140,970	565	\$3,101,134
CODY-KILGORE PUBLIC SCHS	16-0030-000	\$244,325,698	147	\$1,662,080
SIDNEY PUBLIC SCHOOLS	17-0001-000	\$775,437,631	1050	\$738,512
LEYTON PUBLIC SCHOOLS	17-0003-000	\$406,407,351	159	\$2,556,021

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
POTTER-DIX PUBLIC SCHOOLS	17-0009-000	\$370,209,083	166	\$2,230,175
SUTTON PUBLIC SCHOOLS	18-0002-000	\$919,845,215	377	\$2,439,908
HARVARD PUBLIC SCHOOLS	18-0011-000	\$437,678,559	180	\$2,431,548
SANDY CREEK SCHOOLS	18-0501-000	\$1,202,333,854	421	\$2,855,900
LEIGH COMMUNITY SCHOOLS	19-0039-000	\$563,022,075	254	\$2,216,622
CLARKSON PUBLIC SCHOOLS	19-0058-000	\$534,232,145	190	\$2,811,748
HOWELLS-DODGE CONSOLIDATED SCHOOLS	19-0070-000	\$958,202,607	265	\$3,615,859
SCHUYLER COMMUNITY SCHOOLS	19-0123-000	\$1,773,867,487	1789	\$991,541
WEST POINT PUBLIC SCHOOLS	20-0001-000	\$1,753,358,337	653	\$2,685,082
BANCROFT-ROSALIE COMM SCHOOLS	20-0020-000	\$547,903,537	235	\$2,331,504
WISNER-PILGER PUBLIC SCHOOLS	20-0030-000	\$1,175,771,454	427	\$2,753,563
ANSELMO-MERNA PUBLIC SCHOOLS	21-0015-000	\$676,519,965	232	\$2,916,034
BROKEN BOW PUBLIC SCHOOLS	21-0025-000	\$1,039,968,340	776	\$1,340,165
ANSLEY PUBLIC SCHOOLS	21-0044-000	\$399,257,248	173	\$2,307,845
SARGENT PUBLIC SCHOOLS	21-0084-000	\$365,728,836	134	\$2,729,320
ARNOLD PUBLIC SCHOOLS	21-0089-000	\$484,077,208	179	\$2,704,342
CALLAWAY PUBLIC SCHOOLS	21-0180-000	\$497,385,277	142	\$3,502,713
SO SIOUX CITY COMMUNITY SCHS	22-0011-000	\$1,582,791,106	3579	\$442,244
HOMER COMMUNITY SCHOOLS	22-0031-000	\$545,569,218	422	\$1,292,818
CHADRON PUBLIC SCHOOLS	23-0002-000	\$726,601,526	838	\$867,066
CRAWFORD PUBLIC SCHOOLS	23-0071-000	\$312,633,024	156	\$2,004,058
LEXINGTON PUBLIC SCHOOLS	24-0001-000	\$1,382,692,384	2963	\$466,653

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
OVERTON PUBLIC SCHOOLS	24-0004-000	\$418,122,150	258	\$1,620,628
COZAD COMMUNITY SCHOOLS	24-0011-000	\$1,012,731,521	896	\$1,130,281
GOTHENBURG PUBLIC SCHOOLS	24-0020-000	\$1,055,651,188	746	\$1,415,082
SUMNER-EDDYVILLE-MILLER SCHS	24-0101-000	\$440,044,235	197	\$2,233,727
CREEK VALLEY SCHOOLS	25-0025-000	\$525,385,984	173	\$3,036,913
SOUTH PLATTE PUBLIC SCHOOLS	25-0095-000	\$582,342,816	208	\$2,799,725
PONCA PUBLIC SCHOOLS	26-0001-000	\$580,928,223	420	\$1,383,162
ALLEN CONSOLIDATED SCHOOLS	26-0070-000	\$460,282,086	118	\$3,900,696
EMERSON-HUBBARD PUBLIC SCHOOLS	26-0561-000	\$597,120,580	198	\$3,015,761
FREMONT PUBLIC SCHOOLS	27-0001-000	\$3,956,296,684	5007	\$790,153
SCRIBNER-SNYDER COMMUNITY SCHS	27-0062-000	\$622,509,580	139	\$4,478,486
LOGAN VIEW PUBLIC SCHOOLS	27-0594-000	\$1,098,585,285	563	\$1,951,306
NORTH BEND CENTRAL PUBLIC SCHS	27-0595-000	\$1,378,971,962	538	\$2,563,145
OMAHA PUBLIC SCHOOLS	28-0001-000	\$34,404,122,424	50265	\$684,455
ELKHORN PUBLIC SCHOOLS	28-0010-000	\$10,816,329,135	11280	\$958,894
DOUGLAS CO WEST COMMUNITY SCHS	28-0015-000	\$1,778,331,750	987	\$1,801,755
MILLARD PUBLIC SCHOOLS	28-0017-000	\$16,289,710,634	22479	\$724,663
RALSTON PUBLIC SCHOOLS	28-0054-000	\$2,450,204,865	3275	\$748,154
BENNINGTON PUBLIC SCHOOLS	28-0059-000	\$2,832,782,814	4254	\$665,910
WESTSIDE COMMUNITY SCHOOLS	28-0066-000	\$4,975,462,295	6178	\$805,352
DUNDY CO STRATTON PUBLIC SCHS	29-0117-000	\$1,106,989,038	254	\$4,358,225
EXETER-MILLIGAN PUBLIC SCHOOLS	30-0001-000	\$830,656,847	142	\$5,849,696

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
FILLMORE CENTRAL PUBLIC SCHS	30-0025-000	\$1,334,301,681	548	\$2,434,857
SHICKLEY PUBLIC SCHOOLS	30-0054-000	\$586,272,804	125	\$4,690,182
FRANKLIN PUBLIC SCHOOLS	31-0506-000	\$521,175,976	251	\$2,076,398
MAYWOOD PUBLIC SCHOOLS	32-0046-000	\$406,540,273	169	\$2,405,564
EUSTIS-FARNAM PUBLIC SCHOOLS	32-0095-000	\$519,883,152	163	\$3,189,467
MEDICINE VALLEY PUBLIC SCHOOLS	32-0125-000	\$350,834,641	187	\$1,876,121
ARAPAHOE PUBLIC SCHOOLS	33-0018-000	\$588,349,577	302	\$1,948,177
CAMBRIDGE PUBLIC SCHOOLS	33-0021-000	\$432,725,288	254	\$1,703,643
SOUTHERN VALLEY SCHOOLS	33-0540-000	\$1,029,900,731	356	\$2,892,980
SOUTHERN SCHOOL DISTRICT 1	34-0001-000	\$491,140,566	330	\$1,488,305
BEATRICE PUBLIC SCHOOLS	34-0015-000	\$1,692,887,532	1890	\$895,708
FREEMAN PUBLIC SCHOOLS	34-0034-000	\$722,177,218	471	\$1,533,285
DILLER-ODELL PUBLIC SCHOOLS	34-0100-000	\$721,497,983	222	\$3,249,991
GARDEN COUNTY SCHOOLS	35-0001-000	\$976,426,420	198	\$4,931,447
BURWELL PUBLIC SCHOOLS	36-0100-000	\$556,554,157	233	\$2,388,644
ELWOOD PUBLIC SCHOOLS	37-0030-000	\$770,119,304	182	\$4,231,425
HYANNIS AREA SCHOOLS	38-0011-000	\$673,698,463	144	\$4,678,462
CENTRAL VALLEY PUBLIC SCHOOLS	39-0060-000	\$994,289,841	295	\$3,370,474
GRAND ISLAND PUBLIC SCHOOLS	40-0002-000	\$4,854,130,883	9319	\$520,885
NORTHWEST PUBLIC SCHOOLS	40-0082-000	\$1,244,591,435	1413	\$880,815
WOOD RIVER RURAL SCHOOLS	40-0083-000	\$911,938,705	433	\$2,106,094
DONIPHAN-TRUMBULL PUBLIC SCHS	40-0126-000	\$852,750,951	450	\$1,895,002

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
GILTNER PUBLIC SCHOOLS	41-0002-000	\$462,408,549	215	\$2,150,737
HAMPTON PUBLIC SCHOOL	41-0091-000	\$457,646,622	161	\$2,842,526
AURORA PUBLIC SCHOOLS	41-0504-000	\$2,146,153,065	1158	\$1,853,327
ALMA PUBLIC SCHOOLS	42-0002-000	\$519,625,302	359	\$1,447,424
HAYES CENTER PUBLIC SCHOOLS	43-0079-000	\$457,571,280	145	\$3,155,664
HITCHCOCK CO SCH SYSTEM	44-0070-000	\$508,413,115	262	\$1,940,508
O'NEILL PUBLIC SCHOOLS	45-0007-000	\$1,353,580,743	747	\$1,812,022
STUART PUBLIC SCHOOLS	45-0044-000	\$213,858,982	170	\$1,257,994
CHAMBERS PUBLIC SCHOOLS	45-0137-000	\$339,081,100	116	\$2,923,113
WEST HOLT PUBLIC SCHOOLS	45-0239-000	\$1,168,230,945	397	\$2,942,647
MULLEN PUBLIC SCHOOLS	46-0001-000	\$729,550,428	156	\$4,676,605
ST PAUL PUBLIC SCHOOLS	47-0001-000	\$764,664,450	617	\$1,239,326
CENTURA PUBLIC SCHOOLS	47-0100-000	\$696,198,035	415	\$1,677,586
ELBA PUBLIC SCHOOLS	47-0103-000	\$180,787,427	89	\$2,031,319
FAIRBURY PUBLIC SCHOOLS	48-0008-000	\$1,461,699,825	806	\$1,813,523
TRI COUNTY PUBLIC SCHOOLS	48-0300-000	\$1,061,129,964	389	\$2,727,841
MERIDIAN PUBLIC SCHOOLS	48-0303-000	\$525,769,830	209	\$2,515,645
STERLING PUBLIC SCHOOLS	49-0033-000	\$394,487,873	193	\$2,043,979
JOHNSON CO CENTRAL PUBLIC SCHS	49-0050-000	\$911,738,042	462	\$1,973,459
WILCOX-HILDRETH PUBLIC SCHOOLS	50-0001-000	\$890,562,486	214	\$4,161,507
AXTELL COMMUNITY SCHOOLS	50-0501-000	\$657,690,293	297	\$2,214,445
MINDEN PUBLIC SCHOOLS	50-0503-000	\$1,302,466,663	761	\$1,711,520

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
OGALLALA PUBLIC SCHOOLS	51-0001-000	\$1,605,378,247	723	\$2,220,440
PAXTON CONSOLIDATED SCHOOLS	51-0006-000	\$593,108,111	177	\$3,350,893
KEYA PAHA COUNTY SCHOOLS	52-0100-000	\$616,549,189	76	\$8,112,489
KIMBALL PUBLIC SCHOOLS	53-0001-000	\$790,209,234	363	\$2,176,885
CREIGHTON COMMUNITY PUBLIC SCHOOLS	54-0013-000	\$642,777,384	296	\$2,171,545
CROFTON COMMUNITY SCHOOLS	54-0096-000	\$804,857,811	359	\$2,241,944
NIOBRARA PUBLIC SCHOOLS	54-0501-000	\$260,501,884	196	\$1,329,091
ISANTI COMMUNITY SCHOOL	54-0505-000	\$7,866,134	172	\$45,733
WAUSA PUBLIC SCHOOLS	54-0576-000	\$495,294,919	190	\$2,606,815
VERDIGRE PUBLIC SCHOOLS	54-0583-000	\$399,854,128	153	\$2,613,426
BLOOMFIELD COMMUNITY SCHOOLS	54-0586-000	\$840,552,557	256	\$3,283,408
LINCOLN PUBLIC SCHOOLS	55-0001-000	\$36,514,642,207	40365	\$904,611
WAVERLY SCHOOL DISTRICT 145	55-0145-000	\$2,529,956,212	2043	\$1,238,354
MALCOLM PUBLIC SCHOOLS	55-0148-000	\$551,364,490	624	\$883,597
NORRIS SCHOOL DIST 160	55-0160-000	\$2,377,750,390	2290	\$1,038,319
RAYMOND CENTRAL PUBLIC SCHOOLS	55-0161-000	\$952,394,605	673	\$1,415,148
NORTH PLATTE PUBLIC SCHOOLS	56-0001-000	\$3,189,080,131	3471	\$918,778
BRADY PUBLIC SCHOOLS	56-0006-000	\$394,725,603	172	\$2,294,916
MAXWELL PUBLIC SCHOOLS	56-0007-000	\$369,932,346	267	\$1,385,514
HERSHEY PUBLIC SCHOOLS	56-0037-000	\$664,865,180	523	\$1,271,253
SUTHERLAND PUBLIC SCHOOLS	56-0055-000	\$491,118,255	260	\$1,888,916
WALLACE PUBLIC SCH DIST 65 R	56-0565-000	\$582,311,454	144	\$4,043,830

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
STAPLETON PUBLIC SCHOOLS	57-0501-000	\$438,444,625	139	\$3,154,278
LOUP COUNTY PUBLIC SCHOOLS	58-0025-000	\$380,560,361	81	\$4,698,276
MADISON PUBLIC SCHOOLS	59-0001-000	\$1,029,826,425	525	\$1,961,574
NORFOLK PUBLIC SCHOOLS	59-0002-000	\$3,791,374,752	4224	\$897,579
BATTLE CREEK PUBLIC SCHOOLS	59-0005-000	\$850,128,087	547	\$1,554,165
NEWMAN GROVE PUBLIC SCHOOLS	59-0013-000	\$961,456,541	192	\$5,007,586
ELKHORN VALLEY SCHOOLS	59-0080-000	\$895,834,959	417	\$2,148,285
MC PHERSON COUNTY SCHOOLS	60-0090-000	\$385,428,197	56	\$6,882,646
CENTRAL CITY PUBLIC SCHOOLS	61-0004-000	\$1,299,849,189	733	\$1,773,328
PALMER PUBLIC SCHOOLS	61-0049-000	\$355,739,416	278	\$1,279,638
BAYARD PUBLIC SCHOOLS	62-0021-000	\$381,442,072	291	\$1,310,797
BRIDGEPORT PUBLIC SCHOOLS	62-0063-000	\$776,585,430	497	\$1,562,546
FULLERTON PUBLIC SCHOOLS	63-0001-000	\$590,012,591	294	\$2,006,846
TWIN RIVER PUBLIC SCHOOLS	63-0030-000	\$1,194,053,002	386	\$3,093,402
JOHNSON-BROCK PUBLIC SCHOOLS	64-0023-000	\$595,029,832	314	\$1,894,999
AUBURN PUBLIC SCHOOLS	64-0029-000	\$853,473,172	856	\$997,048
LAWRENCE - NELSON PUBLIC SCHOOLS	65-0005-000	\$521,092,604	206	\$2,529,576
SUPERIOR PUBLIC SCHOOLS	65-0011-000	\$609,875,661	390	\$1,563,784
SYRACUSE-DUNBAR-AVOCA SCHOOLS	66-0027-000	\$1,101,732,093	739	\$1,490,842
NEBRASKA CITY PUBLIC SCHOOLS	66-0111-000	\$1,248,460,622	1319	\$946,521
PALMYRA DISTRICT O R 1	66-0501-000	\$825,641,555	664	\$1,243,436
PAWNEE CITY PUBLIC SCHOOLS	67-0001-000	\$396,151,511	244	\$1,623,572

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
LEWISTON CONSOLIDATED SCHOOLS	67-0069-000	\$519,199,553	169	\$3,072,187
PERKINS COUNTY SCHOOLS	68-0020-000	\$1,462,746,840	394	\$3,712,555
HOLDREGE PUBLIC SCHOOLS	69-0044-000	\$1,432,641,272	967	\$1,481,532
BERTRAND PUBLIC SCHOOLS	69-0054-000	\$692,802,957	221	\$3,134,855
LOOMIS PUBLIC SCHOOLS	69-0055-000	\$599,280,361	252	\$2,378,097
PIERCE PUBLIC SCHOOLS	70-0002-000	\$1,119,335,975	640	\$1,748,962
PLAINVIEW PUBLIC SCHOOLS	70-0005-000	\$937,223,946	328	\$2,857,390
OSMOND COMMUNITY SCHOOLS	70-0542-000	\$547,838,962	176	\$3,112,721
COLUMBUS PUBLIC SCHOOLS	71-0001-000	\$2,878,738,113	3918	\$734,747
LAKEVIEW COMMUNITY SCHOOLS	71-0005-000	\$1,947,588,999	971	\$2,005,756
HUMPHREY PUBLIC SCHOOLS	71-0067-000	\$1,155,713,349	275	\$4,202,594
CROSS COUNTY COMMUNITY SCHOOLS	72-0015-000	\$953,564,017	332	\$2,872,181
OSCEOLA PUBLIC SCHOOLS	72-0019-000	\$612,107,740	227	\$2,696,510
SHELBY - RISING CITY PUBLIC SCHOOLS	72-0032-000	\$934,612,719	374	\$2,498,964
HIGH PLAINS COMMUNITY SCHOOLS	72-0075-000	\$1,024,587,731	187	\$5,479,079
MC COOK PUBLIC SCHOOLS	73-0017-000	\$1,046,351,574	1300	\$804,886
SOUTHWEST PUBLIC SCHOOLS	73-0179-000	\$827,665,858	285	\$2,904,091
FALLS CITY PUBLIC SCHOOLS	74-0056-000	\$1,205,878,257	736	\$1,638,422
HUMBOLDT TABLE ROCK STEINAUER	74-0070-000	\$997,994,746	279	\$3,577,042
ROCK COUNTY PUBLIC SCHOOLS	75-0100-000	\$715,793,832	200	\$3,578,969
CRETE PUBLIC SCHOOLS	76-0002-000	\$1,538,575,894	2069	\$743,633
DORCHESTER PUBLIC SCHOOL	76-0044-000	\$429,035,953	207	\$2,072,637

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
FRIEND PUBLIC SCHOOLS	76-0068-000	\$501,784,161	203	\$2,471,843
WILBER-CLATONIA PUBLIC SCHOOLS	76-0082-000	\$837,488,185	572	\$1,464,140
BELLEVUE PUBLIC SCHOOLS	77-0001-000	\$4,950,421,306	9029	\$548,280
PAPILLION LA VISTA COMMUNITY SCHOOLS	77-0027-000	\$9,554,460,395	11678	\$818,159
GRETNA PUBLIC SCHOOLS	77-0037-000	\$5,574,455,339	6746	\$826,335
SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	77-0046-000	\$3,540,602,866	1170	\$3,026,156
ASHLAND-GREENWOOD PUBLIC SCHS	78-0001-000	\$1,424,854,252	1072	\$1,329,155
YUTAN PUBLIC SCHOOLS	78-0009-000	\$467,552,369	472	\$990,577
WAHOO PUBLIC SCHOOLS	78-0039-000	\$1,414,866,936	1042	\$1,357,838
MEAD PUBLIC SCHOOLS	78-0072-000	\$533,984,175	233	\$2,291,778
CEDAR BLUFFS PUBLIC SCHOOLS	78-0107-000	\$382,978,652	450	\$851,064
MINATARE PUBLIC SCHOOLS	79-0002-000	\$60,210,088	133	\$452,707
MORRILL PUBLIC SCHOOLS	79-0011-000	\$486,695,000	238	\$2,044,937
GERING PUBLIC SCHOOLS	79-0016-000	\$1,048,591,739	1721	\$609,292
MITCHELL PUBLIC SCHOOLS	79-0031-000	\$401,314,382	606	\$662,235
SCOTTSBLUFF PUBLIC SCHOOLS	79-0032-000	\$1,935,139,105	3175	\$609,493
MILFORD PUBLIC SCHOOLS	80-0005-000	\$831,286,966	766	\$1,085,231
SEWARD PUBLIC SCHOOLS	80-0009-000	\$2,007,893,020	1383	\$1,451,839
CENTENNIAL PUBLIC SCHOOLS	80-0567-000	\$1,737,041,807	462	\$3,759,831
HAY SPRINGS PUBLIC SCHOOLS	81-0003-000	\$222,859,813	185	\$1,204,648
GORDON-RUSHVILLE PUBLIC SCHS	81-0010-000	\$1,201,189,278	479	\$2,507,702
LOUP CITY PUBLIC SCHOOLS	82-0001-000	\$746,912,226	278	\$2,686,735

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
LITCHFIELD PUBLIC SCHOOLS	82-0015-000	\$294,728,204	102	\$2,889,492
SIoux COUNTY PUBLIC SCHOOLS	83-0500-000	\$598,999,535	74	\$8,094,588
STANTON COMMUNITY SCHOOLS	84-0003-000	\$779,374,247	362	\$2,152,968
DESHLER PUBLIC SCHOOLS	85-0060-000	\$649,018,307	220	\$2,950,083
THAYER CENTRAL COMMUNITY SCHS	85-0070-000	\$1,057,102,212	397	\$2,662,726
BRUNING-DAVENPORT UNIFIED SYS	85-2001-000	\$1,034,259,223	159	\$6,504,775
THEDFORD PUBLIC SCHOOLS	86-0001-000	\$401,046,305	100	\$4,010,463
PENDER PUBLIC SCHOOLS	87-0001-000	\$730,558,539	403	\$1,812,800
WALTHILL PUBLIC SCHOOLS	87-0013-000	\$225,150,545	275	\$818,729
UMO N HO N NATION PUBLIC SCHS	87-0016-000	\$25,106,764	513	\$48,941
WINNEBAGO PUBLIC SCHOOLS DISTRICT 17	87-0017-000	\$142,987,224	577	\$247,811
ORD PUBLIC SCHOOLS	88-0005-000	\$990,963,922	492	\$2,014,154
ARCADIA PUBLIC SCHOOLS	88-0021-000	\$193,332,036	118	\$1,638,407
BLAIR COMMUNITY SCHOOLS	89-0001-000	\$2,824,890,027	2053	\$1,375,982
FORT CALHOUN COMMUNITY SCHS	89-0003-000	\$667,546,185	796	\$838,626
ARLINGTON PUBLIC SCHOOLS	89-0024-000	\$934,950,332	676	\$1,383,063
WAYNE COMMUNITY SCHOOLS	90-0017-000	\$1,338,237,369	970	\$1,379,626
WAKEFIELD PUBLIC SCHOOLS	90-0560-000	\$688,031,015	520	\$1,323,137
WINSIDE PUBLIC SCHOOLS	90-0595-000	\$596,277,698	225	\$2,650,123
RED CLOUD COMMUNITY SCHOOLS	91-0002-000	\$483,212,890	249	\$1,940,614
BLUE HILL COMMUNITY SCHOOLS	91-0074-000	\$461,493,701	271	\$1,702,929
WHEELER CENTRAL SCHOOLS	92-0045-000	\$723,406,350	115	\$6,290,490

District Name	Agency ID	Taxable Valuation	Number of Children (K-12)	Valuation Per Student
YORK PUBLIC SCHOOLS	93-0012-000	\$1,374,582,274	1420	\$968,016
MC COOL JUNCTION PUBLIC SCHS	93-0083-000	\$410,267,090	244	\$1,681,423
HEARTLAND COMMUNITY SCHOOLS	93-0096-000	\$962,544,583	290	\$3,319,119

Attachment XIV

2024 School Property Tax Collection Report



Governor's
Policy Research
Office

Table Of Contents

- **Introduction**
- **Tax Equity and Educational Opportunities
Support Act (TEEOSA) Background**
- **Impact**
- **School District Tax Asking Report**
- **Key Findings**
- **Conclusion**

Authors

Kenny Zoeller - Director of the Governor's Policy Research Office

**Lee Will - Director of the Department of Administrative Services,
Chief Operations Officer**

Neil Sullivan - DAS Budget Division Administrator

Grant Latimer - Policy Advisor to Governor Pillen

Kimberly Burns - Senior Budget Management Analyst

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 Pillen's priorities are being addressed. One of Governor Pillen's top issues is property tax relief for all Nebraskans. The goal of this report is to inform interested parties the impact of pervious legislation on school district property taxes, as well as, help guide future solutions to the issue.



Governor's
Policy Research
Office



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 (TEEOA) 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 Briesse, 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.

[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

[3] https://revenue.nebraska.gov/sites/default/files/doc/pad/research/valuation/2024/CurrentYr_VT_PieCharts_State%20%26%2093%20counties%202023.pdf



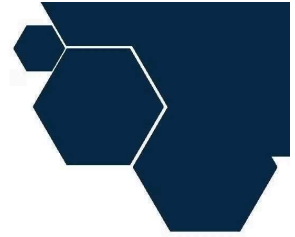
TEEOSA Background

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.

[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

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
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

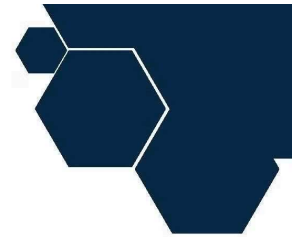
School District Name	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
ELKHORN VALLEY SCHOOLS	47,855	6.7%	30,034	4.3%	136,747	2.5%	214,636	3.1%
ELM CREEK PUBLIC SCHOOLS	51,700	6.6%	21,190	4.6%	449,104	11.1%	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%	-322,774	-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.

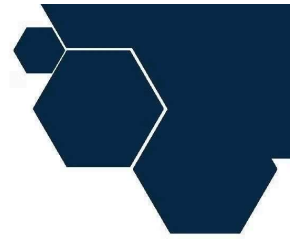
For the 2024 property tax year, Nebraskans will see the smallest increase in their school property taxes since 2018. This resulted in the smallest percentage increase in property taxes year over year in this century.

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%.

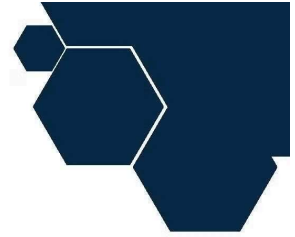
Gretna Public Schools

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.



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

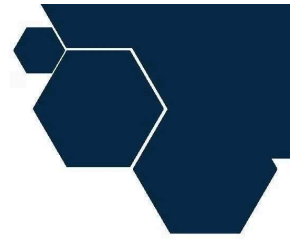
Amherst Public Schools lost a total of \$394,765 (19.1%) in TEEOSA aid. Local property taxes increased by \$268,283 (10.4%). Revenue was reduced by 2.1% in total.

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.



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.

Attachment XV

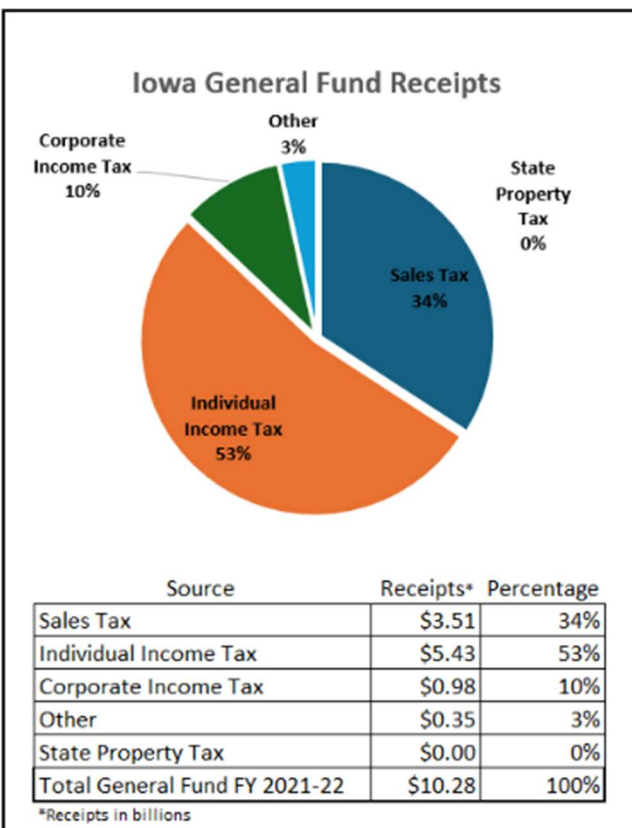
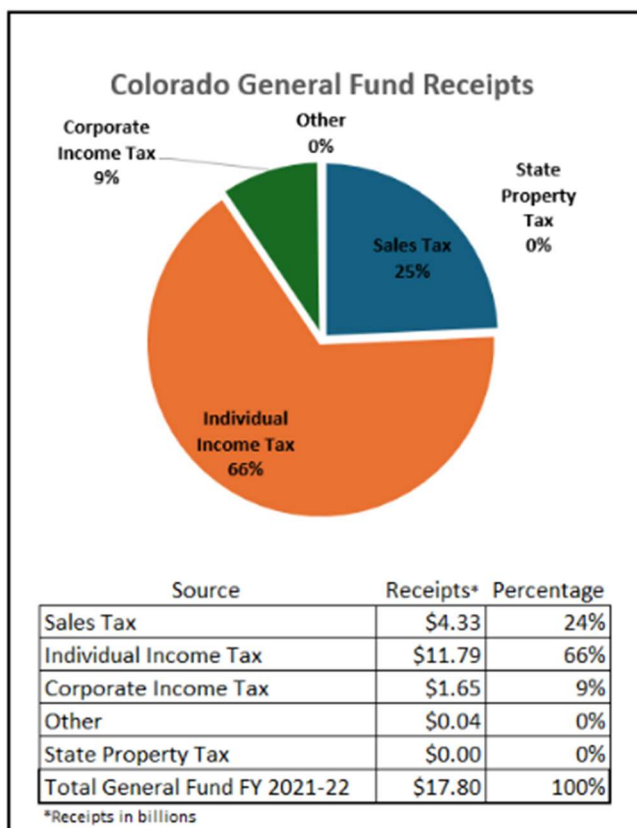
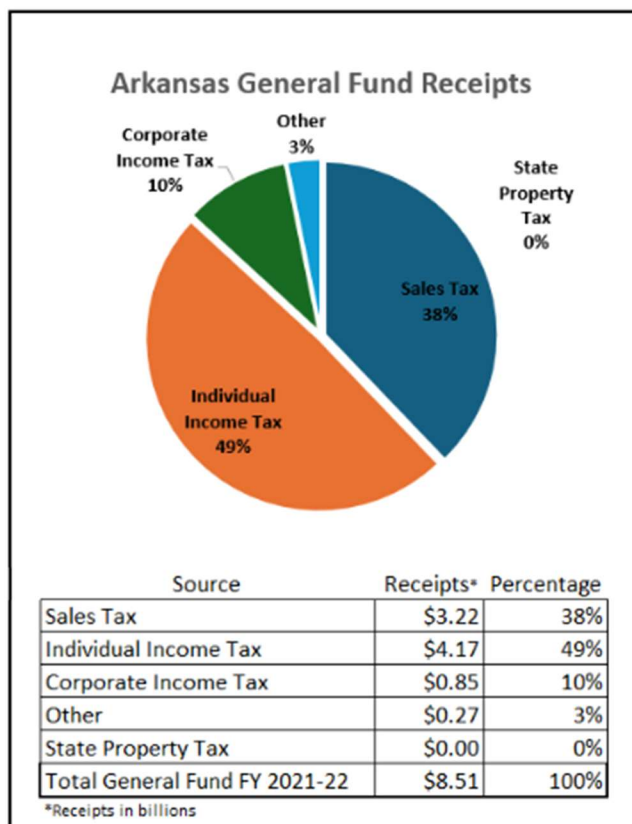
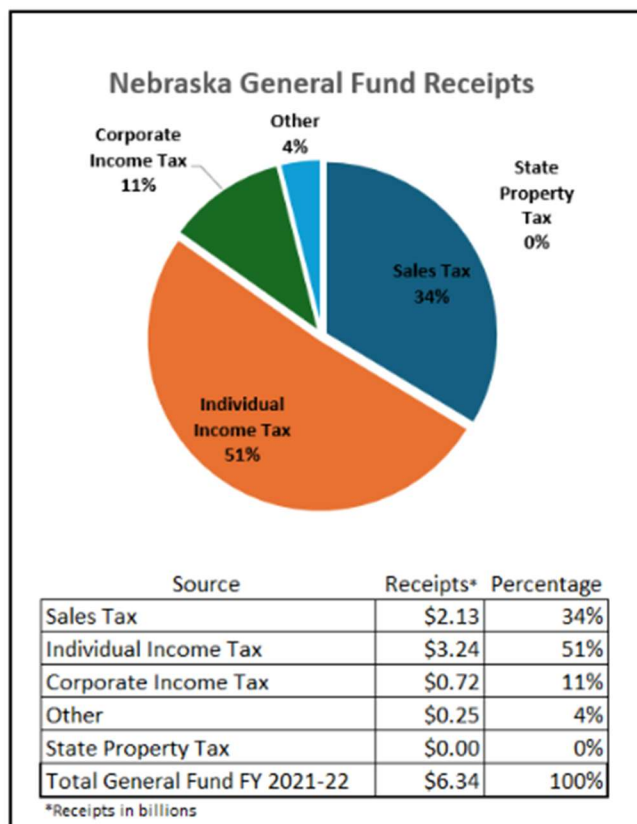


Comparison of State Tax and Property Valuation Structures

For the School Finance Review Commission
October 2025

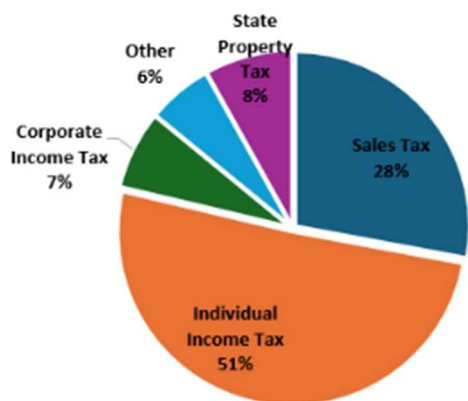


Sources of State Taxes for School Funding
Fiscal year 2021-2022



Sources of State Taxes for School Funding
Fiscal year 2021-2022

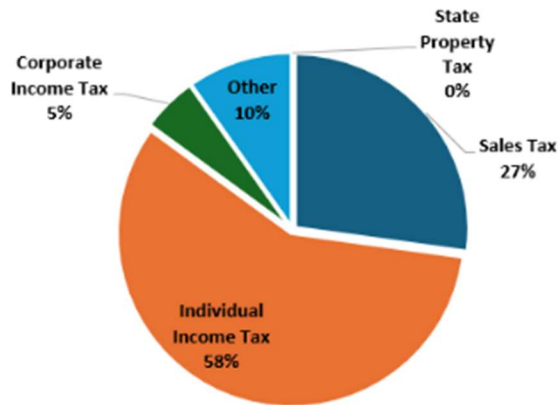
Kansas General Fund Receipts



Source	Receipts*	Percentage
Sales Tax	\$2.52	28%
Individual Income Tax	\$4.59	51%
Corporate Income Tax	\$0.65	7%
Other	\$0.54	6%
State Property Tax	\$0.73	8%
Total General Fund FY 2021-22	\$9.04	100%

*Receipts in billions

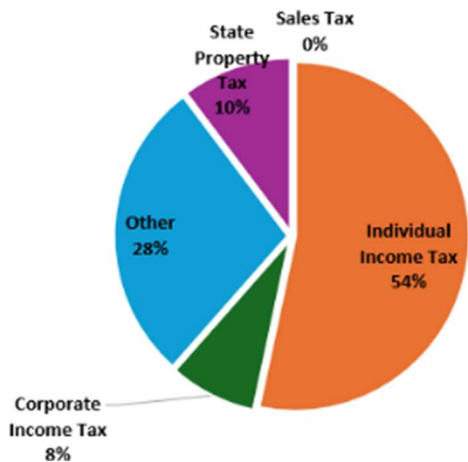
Missouri General Fund Receipts



Source	Receipts*	Percentage
Sales Tax	\$4.19	27%
Individual Income Tax	\$8.93	58%
Corporate Income Tax	\$0.80	5%
Other	\$1.51	10%
State Property Tax	\$0.00	0%
Total General Fund FY 2021-22	\$15.43	100%

*Receipts in billions

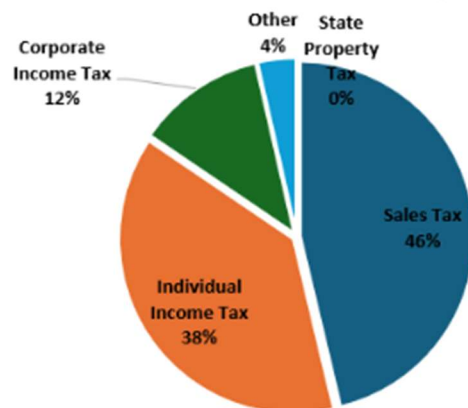
Montana General Fund Receipts



Source	Receipts*	Percentage
Sales Tax	\$0.00	0%
Individual Income Tax	\$1.71	53%
Corporate Income Tax	\$0.26	8%
Other	\$0.91	28%
State Property Tax	\$0.33	10%
Total General Fund FY 2021-22	\$3.21	100%

*Receipts in billions

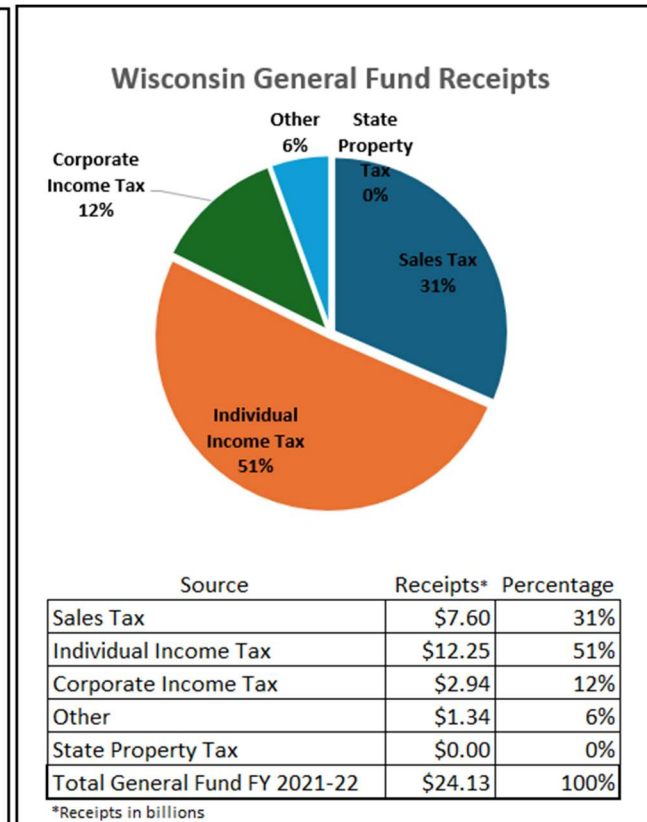
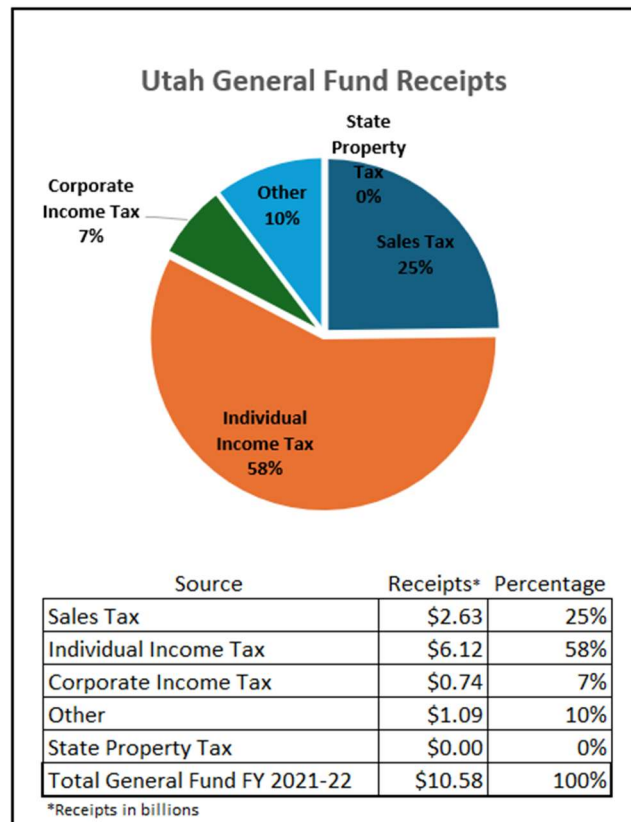
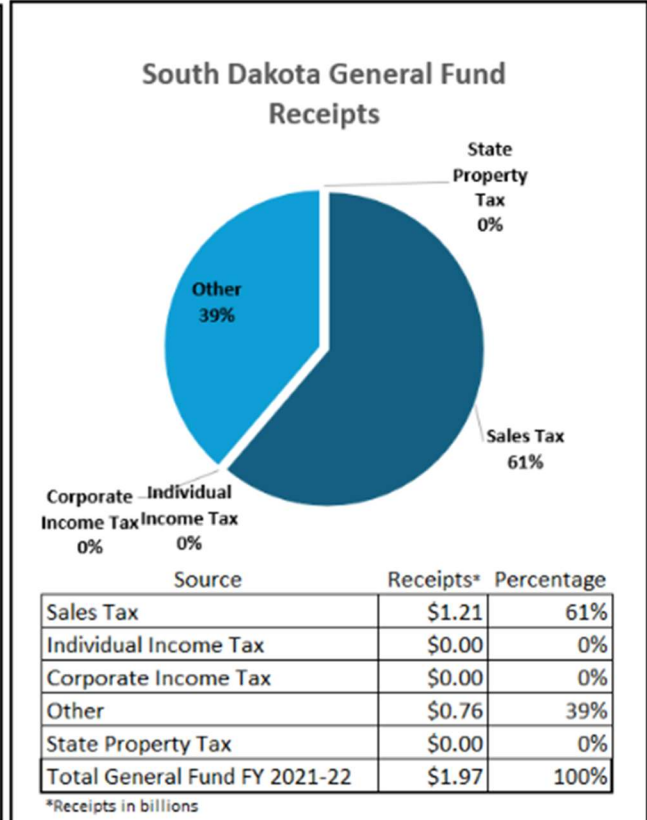
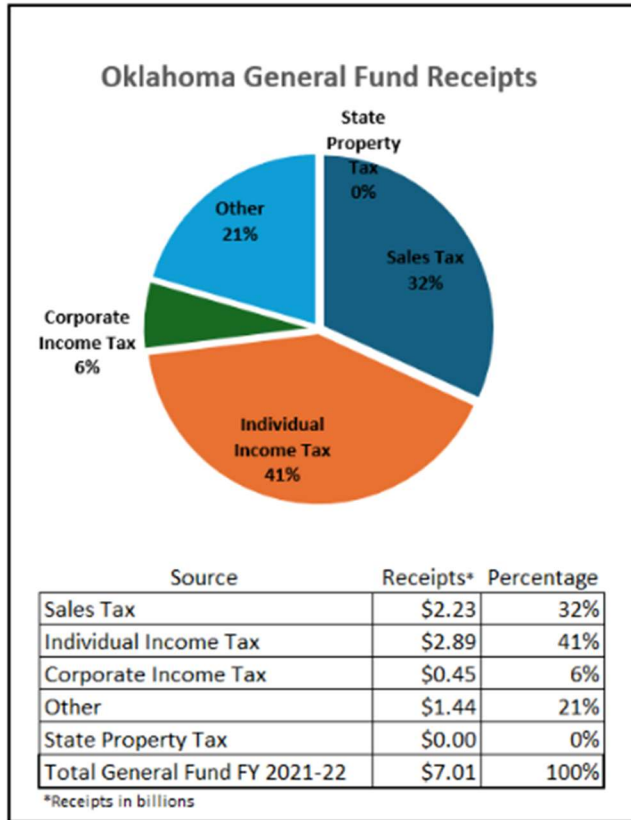
Ohio General Fund Receipts



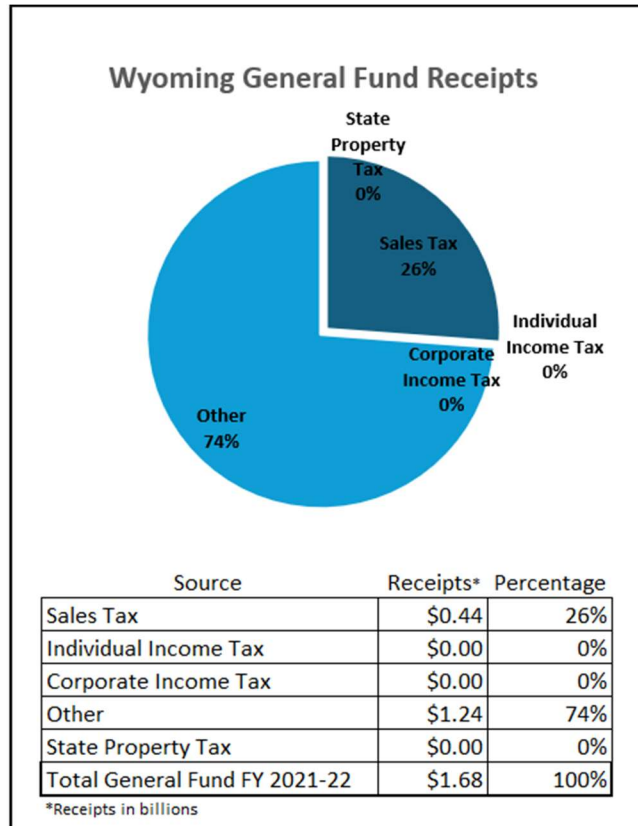
Source	Receipts*	Percentage
Sales Tax	\$13.03	46%
Individual Income Tax	\$10.75	38%
Corporate Income Tax	\$3.37	12%
Other	\$1.00	4%
State Property Tax	\$0.00	0%
Total General Fund FY 2021-22	\$28.15	100%

*Receipts in billions

Sources of State Taxes for School Funding
Fiscal year 2021-2022



Sources of State Taxes for School Funding
Fiscal year 2021-2022



Comparison of Current Tax Rates by State

State	State Sales Tax Rate	Sales Tax Breadth	Individual Income Tax Rate	Corporate Income Tax Rate	State Property Tax Rate	Effective Property Tax Rate	Significant Source of Other Revenue/Taxes
Nebraska	5.50%	38%	2.46% to 5.84% ²	5.2% ²	n/a	1.43%	
Arkansas	6.5% ³	44%	2% to 3.4%	1% to 6.5%	n/a	0.53%	
Colorado	2.90%	33%	4.40%	4.40%	n/a	0.50%	
Iowa	6%	37%	3.80%	5.5% - 7.1% ⁴	n/a	1.23%	
Kansas	6.50%	37%	3.1% to 5.7%	4% to 7%	21.5 Mills ⁵	1.19%	
Missouri	4.225% ⁶	30%	2% to 4.7%	4%	n/a	0.88%	
Montana	0.00%	0%	4.7% to 5.9%	6.75%	101-102.5 Mills ⁷	0.60%	
Ohio	5.75%	40%	2.75% to 3.125% ⁸	n/a	n/a	1.31%	Commercial Activity Tax = 0.26% of gross receipts
Oklahoma	4.50%	35%	0.25% to 4.75%	4%	n/a	0.77%	1-7% Gross Production Tax
South Dakota	4.50%	60%	n/a	n/a	n/a	0.99%	70% of Lottery Net Revenues go to General Fund
Utah	4.85% ⁹	44%	4.55%	4.50%	n/a	0.47%	
Wisconsin	5%	39%	3.5% - 7.65%	7.90%	n/a	1.25%	
Wyoming	4.00%	57%	n/a	n/a	20 Mills	0.55%	Common School Permanent Land Fund ¹⁰

¹Sales Tax Breadth is a measure of the width of a state's sales tax base and is the ratio of the implicit sales tax base to state personal income. The percentages above are from FY 2024, as provided by the Tax Foundation. See <https://taxfoundation.org/wp-content/uploads/2024/06/FF24-v3.pdf>, Table 21

²Nebraska's top individual and corporate tax rates are gradually declining to 3.99% by 2027

³Arkansas taxes uses 15 different sales tax rates including 0.125% on food

⁴Iowa's corporate income tax rate is set to gradually reduce to a flat 5.5%; however, this is predicated on the state's net corporate tax receipts exceeding \$700 million, which has not yet been realized.

⁵20 of the 21.5 mill state property tax is levied for K-12 education

⁶Missouri taxes food at 1.225%

⁷95 Mills are designated for K-12 equalization funding, 6 mills for the state university system, and 1.5 mills in 5 counties with community colleges

⁸Ohio's individual income tax rate is reducing to a flat 2.75% by 2026

⁹Utah taxes food at 1.75%

¹⁰The Common School Permanent Land Fund (CSPLF) is funded by a severance taxes and mineral royalties on school lands.

Assessment Level and Valuation Constraints by State

State	Assessment Level	Agricultural Valuation Method	Personal Property Taxation	Additional Assessment Constraints
Nebraska	Real Property - 100% market value Agricultural land - 75% market value	Market Value	Taxed at net book value, depreciated based on Federal MACRS Schedule	none
Arkansas	Non-agricultural land - 18% to 22% actual value Agricultural land - 20% of use value Personal Property - 20%	Use value, cap rate is calculated by state agency but required to be between 8 and 12%	Market value	5% assessment cap on homesteads 10% assessment cap all other property
Colorado	Residential: 6.25% local government taxation, 7.05% school taxation All other property types - 27% Personal property - 27%	Use value, 13% statutory cap rate	Market value	none
Iowa	Residential/commercial - 100% of market value Agricultural land - 100% of use value	Use value, 7% statutory cap rate	Exempt	Residential capped at 3%, agricultural land has parity with residential, if either grows by less than 3%, both are capped at the lower rate. Commercial/industrial receives parity for the first \$150,000, but remaining value can grow by 90% per year. The current effective assessment levels are: Residential - 47% Agricultural - 74% Commercial, Industrial, Railroad - 90% Utilities - 100%
Kansas	Residential - 11.5% of market value Commercial - 25% of market value Agricultural - 30% of use value	Use value, capitalized by a rate determined by state agency. Statutorily the rate must be: 5-year average Federal Land Bank interest Rate + an "add on" of 0.75% to 2.75% To result in a cap rate not less than 11% or more than 12%	25-30% of market value, depending on asset class	n/a
Missouri	Residential - 19% Commercial - 32% Agricultural land - 12%	Use value, determined by State Agency	Market value, at various assessment levels: Historic Autos 5% Farm Equipment 12% Livestock 12% Grain 0.5% Motor vehicles 33.3%	n/a
Montana	All values are calculated based on market value, but are taxed at a statutory assessment level, which is tiered by value and class and ranges from 0.76% to 2.2%. Agricultural land is valued based on its production (use) value rather than market value.	Use value, 6.4% statutory capitalization rate, subject to review by an agricultural advisory committee. The Department of Revenue may change the cap rate based on the committee's recommendation.	Market value, the first \$1 million is exempt, a tiered assessment level of 1.5% to 3% is applied after the first \$1 million.	n/a

Assessment Level and Valuation Constraints by State

State	Assessment Level	Agricultural Valuation Method	Personal Property Taxation	Additional Assessment Constraints
Ohio	All property is taxed at a 35% assessment level	Use value, Statutes dictate a band of investment method with an 80/20 split, utilizing Farm Credit Service 5-year average interest rate for the debt component.	n/a - was replaced by the Commercial Activity Tax	n/a
Oklahoma	The assessment level is determined by the county assessor's office, within the following allowable ranges: Real Property - 11% to 13.5% Tangible Personal Property (Business Property) - 10% to 15%	Use value, capitalization rate developed annually by state agency, utilizing the band-of-investment method, with the debt portion coming from the five-year average Federal Land Bank interest rate, adjusted by the effective tax rate.	Market value, determined by the State Tax Commission	Valuations of homesteads and agricultural land are capped at 3% per year, while all other property is capped at 5% per year.
South Dakota	85% assessment level for all real property	Use value capitalized at a statutory 6.6% rate	Exempt, except for centrally assessed property	n/a
Utah	Primary residence - 55% market All other real property - 100% of market value	Use value, 5-year moving average of Federal Land Bank Rate	Depreciated acquisition cost	n/a
Wisconsin	100% of market value, except: Agricultural land - use value Forest/undeveloped lands - 50% market value	Use value, capitalized by the five-year average Federal Land Bank rate	Exempt	n/a
Wyoming	Residential, Commercial & Industrial - 9.5% market	Use value, capitalized by 5-year weighted average Farm Credit Services (Omaha) long-term portfolio rate plus the effective tax rate	Market value, often based on actual cost, depreciated by state schedule	Single-family residential taxes are exempt for any valuation increase in excess of 4%, unless the property was purchased in the prior year.

Attachment XVI



School Financing Review Commission

Tuesday, November 18, 2025

1:00 p.m.

**Nebraska Department of Education Office Building – Board Room
500 S. 84th Street, Lincoln, NE 68510**

AGENDA

Chair: Dr. Brian L. Maher, Commissioner of Education

1. Call to Order
 - a. Roll Call
 - b. Pledge of Allegiance
2. Announcement of the Open Meetings Act Information
3. Approve Minutes of the Previous Meeting
4. Discussion of Report to Legislature
5. Potential Adoption of Report to Legislature
6. Public Comment
7. Adjournment

Attachment XVII

State of Nebraska
School Financing Review Commission
Minutes of the Tuesday, November 18, 2025, Meeting
Nebraska Department of Education Office Building, State Board Room,
500 S. 84th Street, Lincoln, NE, 68510

Publicized notice of the meeting was given by posting notice on the Department of Education website and emailed to a list of news media, which gave the date, time, and location of the meeting.

1. Call to Order – Chairperson, Commission Brian L. Maher, called the meeting to order at 1:00 p.m.

- a. Roll call – Roll call showed the following members were present:

Tom Briesse	Ann Foster	Shavonna Holman
Shawna Koger	Grant Latimer	Lou Ann Linehan
Brian Maher	Fred Meyer	Aaron Plas
Keith Runge	John Schwartz	Sarah Scott
Liz Standish	Paul Turman	
Sen. Eliot Bostar	Sen. Jana Hughes	Sen. Dave Murman

(arrived at 1:09 p.m.)

The following members were absent:
Jason Dolliver

- b. The chairperson led the Pledge of Allegiance.

2. Announcement of the Open Meetings Act

The chairperson announced the placement of the Open Meetings Act information in the meeting room.

3. Approve Minutes of the Previous Meeting

Motion by Plas, second by Koger to approve the minutes of the previous School Financing Review Commission meeting.

Schwartz	Yes	Turman	Yes
Maher	Yes	Latimer	Yes
Plas	Yes	Meyer	Yes
Scott	Yes	Standish	Yes
Briesse	Yes	Holman	Yes
Linehan	Yes	Runge	Yes
Dolliver	Absent	Koger	Yes
Foster	Yes		

The motion was adopted.

4. Discussion of Report to Legislature

The chairperson proposed a process for small group discussions to review the proposed draft of the Commission's annual report to the Legislature, due December 1, 2025. Commission members engaged in small group discussions, six members per group. Following the small group discussion, group leaders John Schwartz, Liz Standish, and Paul Turman reported a summary of proposed edits to the draft report. Discussion continued among the full Commission with proposed edits to the draft report. The chairperson proposed the Commission meeting take a recess, for the Executive Committee to convene to consider the feedback from the discussion and propose a second draft. The Commission meeting recessed. Following the recess, the Executive Committee presented the proposed revisions to the Commission. The recording secretary read the revisions proposed by the committee. Additional revisions were proposed by Commission members and agreed upon by consensus.

5. Potential Adoption of Report to Legislature

Motion by Schwartz, second by Holman adopt the proposed annual report to the Nebraska Legislature and direct the chair to submit to the Clerk pursuant to state statute, and authorize the Executive Committee to approve non-substantive changes and the inclusion of a glossary to the report.

Linehan	Yes	Meyer	Yes
Koger	Yes	Briese	Yes
Schwartz	Yes	Latimer	Yes
Standish	Yes	Turman	Yes
Runge	Yes	Plas	Yes
Holman	Yes	Scott	Yes
Dolliver	Absent	Maher	Yes
Foster	Yes		

The motion was adopted.

6. Public Comment

There was no public comment.

7. Adjournment – The meeting adjourned at 4:27 p.m.

The next meeting of the School Financing Review Commission will be held in Lincoln, Nebraska, date and time to be determined.

Attachment XVIII

Historical and Current Nebraska K-12 School Data



Introduction

This report contains basic data, both current and historical, regarding Nebraska's K-12 schools. The report does not provide individual district information, but concentrates on statewide data or data based on school district enrollment size. It's intended to provide a broad overview of K-12 schools in Nebraska over the past 30 years accompanied by some observations and comments when deemed appropriate.

The report is broken down into six sections: School Districts and Enrollment, Staffing, Disbursements, Revenues, TEEOSA State Aid, and Property Valuations and Taxes. The appendix includes a more detailed description of the various disbursement categories used throughout the report as well as a listing of the fund structure used by schools for finance reporting purposes.

The raw data in this report is obtained from the State Department of Education. Information for fall membership and certificated staff was obtained from their annual publication "Statistics and Facts about Nebraska Schools". All revenue and disbursement data as well as enrollment measured by average daily membership (ADM) and average daily attendance (ADA) was obtained from the Annual Financial Report (AFR) prepared by the Department from data submitted by individual school systems. Property valuations and property taxes levied data were obtained from the annual Certificate of Taxes Levied prepared by the Department of Revenue, Property Assessment Division from data submitted by individual counties.

School Districts and Enrollment	page 2
Staffing	page 12
Disbursements	page 20
Revenues	page 37
TEEOSA School Aid	page 46
Property Taxes and Valuations	page 56
Definition of Terms	page 67

School Districts and Enrollment

School enrollment data can be obtained from fall membership, average daily membership (ADM) and average daily attendance (ADA). In this report, Fall Membership data includes public schools, ESU's, and state operated schools. ADM and ADA data include public schools only.

Fall membership, the official count of Nebraska public school students, is taken on the last Friday in September of each school year. The count is taken by grade, gender and race/ethnicity. Each student is counted only once by the school district in which they receive the majority of their instruction. Each student must be counted in a grade level, there is no "ungraded" category. That means some students may be counted in grades typical of their chronological age or based on local policy.

Average Daily Membership is the average number of students who were in membership on any given day during the school year. It is calculated by dividing the aggregate days of membership by school days in session.

Average Daily Attendance is the average number of students who were in attendance on any given day during the school year. It is derived by aggregate days of attendance of a school during a reporting period divided by the total possible number of days school is in session during this period. Only days on which the students are under the guidance and direction of school staff should be considered as days in session.

Elementary / Secondary Breakdown The breakdown of enrollment (and teachers) by elementary and secondary can vary based on the source of data and can vary over time. The reason for the variation is the treatment of grades 7 and 8. Schools can organize differently. Some have middle schools consisting of grades 6-8 and include 7-8 enrollments under Elementary. In other cases schools have Junior High designations and in these cases 7-8 enrollment is included as Secondary. The Department's publication "Statistics and Facts about Nebraska Schools" includes definitions which show the variety of classifications: *Elementary* represents data for 6-year or less elementary, 7-year elementary, 8-year elementary, middle school, and Special Education. *Secondary* represents data for 2-year junior high, 3-year junior high, 3-year senior high, 4-year senior high, 5-year secondary and 6-year secondary.

Table 1 Districts and Schools

	Number of Operating Districts						Subtotal K-12 Dist	Interm, ESU & State Oper	Total Public		Number of School Buildings						Subtotal K-12 Dist	Interm, ESU & State Oper	Total Public
	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6					Class 1	Class 2	Class 3	Class 4	Class 5	Class 6			
1968-69	1,241	115	193	1	1	23	1,574	10	1,584		--	--	--	--	--	--	--	--	--
1976-77	800	86	208	1	1	24	1,120	9	1,129		803	171	658	48	99	24	1,803	14	1,817
1986-87	582	58	222	1	1	23	887	7	894		586	117	700	46	83	23	1,555	11	1,566
1996-97	356	44	221	1	1	22	645	17	662		364	90	722	53	82	22	1,333	52	1,385
2006-07	0	20	232	1	1	0	254	40	294		0	47	911	64	89	0	1,111	55	1,166
2007-08	0	20	232	1	1	0	254	41	295		0	46	878	64	98	0	1,086	57	1,143
2008-09	0	20	232	1	1	0	254	42	296		0	46	859	63	98	0	1,066	57	1,123
2009-10	0	20	231	1	1	0	253	41	294		0	45	828	60	90	0	1,023	6	1,029
2010-11	0	19	230	1	1	0	251	39	290		0	41	822	60	87	0	1,010	6	1,016
2011-12	0	18	229	1	1	0	249	39	288		0	39	818	60	88	0	1,005	6	1,011
2012-13	0	18	229	1	1	0	249	39	288		0	39	814	62	88	0	1,003	6	1,009
2013-14	0	18	229	1	1	0	249	38	287		0	39	824	62	92	0	1,017	6	1,023
2014-15	0	18	225	1	1	0	245	39	284		0	41	812	62	94	0	1,009	6	1,015
2015-16	0	18	225	1	1	0	245	39	284		0	40	807	62	91	0	1,000	6	1,006
2016-17	0	18	225	1	1	0	245	39	284		0	40	808	63	91	0	1,002	6	1,008

Comments and Observations, Table 1

- (1) The total number of operating K-12 public school districts decreased by 72% in the last 30 years from 887 in FY87 to 245 in FY17. The large drop in FY2006-07 relates to the elimination of Class 1 districts. Excluding Class 1 districts, there has been a 20% decrease in the number of districts.
- (2) The total number of school buildings in those districts decreased by 36% in the last 30 years from 1,555 in FY87 to 1,002 in FY17. About 85% of all school buildings is in Class 2 and 3 districts.
- (3) The total number of public school districts is 291 in FY16-17, 252 are public schools (of which 7 are classified as non-operating), 17 interim, 17 ESU, and 5 state operated schools. Interim schools are those schools located in or run by county detention homes, public or private institutions not owned or operated by a school district or juvenile emergency shelters. State operated schools are those run by the state including the Youth Development Centers at Kearney and Geneva.
- (4) In FY16-17 all of the 1,002 school buildings are public schools. Interim schools are included as part of the resident district.

	Public	State Operated	Total # Schools	Fall Membership
2016-17				
Pre-K Schools	60	0	60	4,203
PK-8 or Less Elem	553	0	553	159,702
Middle Schools	126	0	126	54,389
Subtotal - Elementary	739	0	739	218,294
High School (9-12)	101	0	101	76,408
Secondary (7-12)	162	0	162	24,151
Subtotal - Secondary	263	0	263	100,559
State Operated	0	5	5	341
Total # of Schools	1,002	5	1,007	319,194
Total # of Systems	245	5	250	

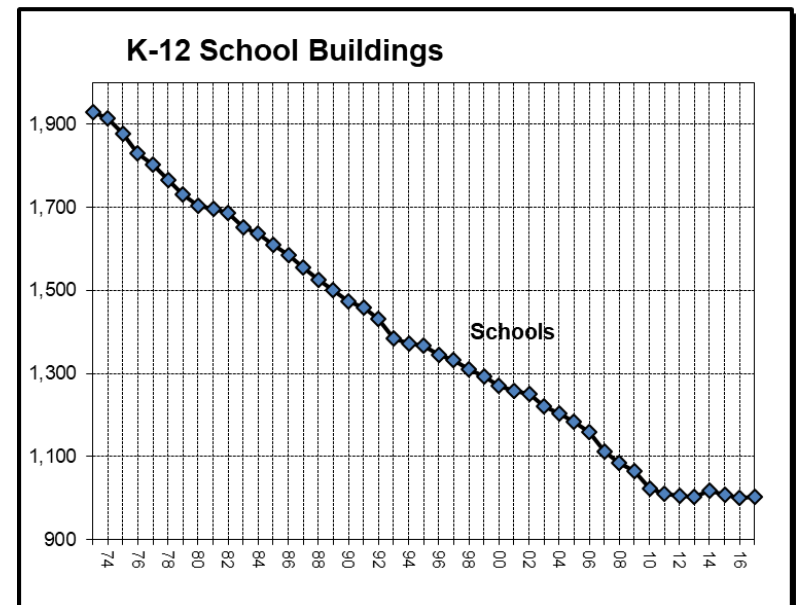
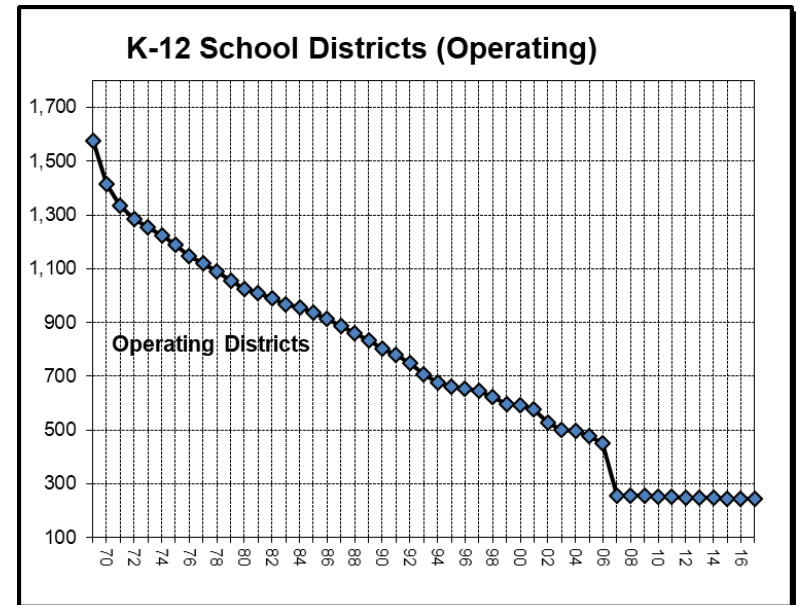


Table 2 Enrollment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Fall Membership*			Avg Daily Membership			Avg Daily Attendance	
	Elementary (PK-8)	Secondary (9-12)	Grand Total	ADM Elementary	ADM Secondary	ADM Total	ADA Total	Attendance Rate
1976-77	206,446	105,602	312,048	--	--	307,808	292,979	95.2%
1986-87	185,282	81,857	267,139	--	--	263,588	252,457	95.8%
1996-97	202,846	89,121	291,967	159,151	125,568	284,719	270,959	95.2%
2006-07	195,769	91,811	287,580	149,333	129,066	278,399	263,830	94.8%
2007-08	200,028	91,083	291,111	150,196	128,666	278,863	264,117	94.7%
2008-09	202,830	89,635	292,465	151,418	128,347	279,765	265,328	94.8%
2009-10	207,024	88,630	295,654	154,191	127,433	281,624	266,904	94.8%
2010-11	210,317	88,130	298,447	156,873	126,685	283,558	269,901	95.2%
2011-12	213,507	87,752	301,259	160,613	125,997	286,610	273,852	95.5%
2012-13	215,432	88,073	303,505	158,321	129,148	287,469	273,953	95.3%
2013-14	219,122	88,555	307,677	158,270	133,679	291,949	277,873	95.2%
2014-15	222,671	89,964	312,635	160,893	134,779	295,672	281,400	95.2%
2015-16	224,364	91,650	316,014	160,440	138,410	298,850	283,588	94.9%
2016-17	226,051	93,143	319,194	159,919	141,902	301,821	285,502	94.6%
Total % Change								Avg
FY 77 to FY87 (10 Yr.)	-10.3%	-22.5%	-14.4%	--	--	-14.4%	-13.8%	95.4%
FY 87 to FY97 (10 Yr.)	9.5%	8.9%	9.3%	--	--	8.0%	7.3%	95.3%
FY 97 to FY07 (10 Yr.)	-3.5%	3.0%	-1.5%	-6.2%	2.8%	-2.2%	-2.6%	94.9%
FY 07 to FY17 (10 Yr.)	15.5%	1.5%	11.0%	7.1%	9.9%	8.4%	8.2%	94.9%
FY 87 to FY17 (30 Yr.)	22.0%	13.8%	19.5%	--	--	14.5%	13.1%	95.1%
Total # Change								
FY 77 to FY87 (10 Yr.)	(21,164)	(23,745)	(44,909)	--	--	(44,220)	(40,522)	--
FY 87 to FY97 (10 Yr.)	17,564	7,264	24,828	--	--	21,131	18,503	--
FY 97 to FY07 (10 Yr.)	(7,077)	2,690	(4,387)	(9,818)	3,498	(6,321)	(7,129)	--
FY 07 to FY17 (10 Yr.)	30,282	1,332	31,614	10,586	12,836	23,422	21,672	--
FY 87 to FY17 (30 Yr.)	40,769	11,286	52,055	--	--	38,233	33,046	--

*Districts and Fall Membership data includes K-12 Public, ESU, Interim Program & State Operated Schools

Source: Statistics and Facts about Nebraska Schools

Comments and Observations, Table 2

For purposes of Fall Membership in Table 2, all grade 7-8 enrollments are categorized as elementary. The elementary/secondary breakdown of ADM data is based on how schools submitted the data as part of the Annual Financial Report (AFR).

Total Fall Membership (Public+ESU+State Operated)

- (1) Total membership increased by 11% in the last 30 years from 267,139 in FY87 to 319,194 in FY17. The FY17 level is the highest level since 1974-75.
- (2) For purposes here, all grade 7-8 fall membership is counted as elementary. However from a review of the FY17 fall membership reports it appears that about 36% of the 46,782 students in grades 7-8 are treated as Secondary.

Average Daily Membership (Public only)

- (3) Unlike Fall Membership, it appears that a majority of grade 7-8 enrollment is accounted for as Secondary for ADM reporting.
- (4) During the last decade there has been an 8.4% increase in ADM, relatively equal with elementary and secondary.

Average Daily Attendance (Public only)

- (5) The average daily attendance rate in FY17 is 94.6%. This attendance rate (the ratio of ADM to ADA) has varied little over the 30 year period.

Table 3 Fall Membership by Grade

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						TOTAL	State	TOTAL
	PK	Kdg.	Gr. 1-6	Gr. 7-8	Gr. 9-12	Public Dist.	Operated	PUBLIC
1976-77	1,139	23,898	129,741	50,185	105,059	312,048	in totals	312,048
1986-87	1,483	23,346	122,099	38,260	81,416	266,604	535	267,139
1996-97	3,750	21,847	130,844	45,842	88,607	290,890	527	291,967
2006-07	6,933	22,080	124,139	42,597	91,386	287,135	445	287,580
2007-08	10,082	22,584	125,435	41,917	90,761	290,779	332	291,111
2008-09	11,046	22,789	127,294	41,671	89,237	292,037	428	292,465
2009-10	12,013	23,604	129,806	41,583	88,176	295,182	472	295,654
2010-11	12,669	23,422	132,358	41,849	87,785	298,083	364	298,447
2011-12	12,914	23,794	134,441	42,338	87,420	300,907	352	301,259
2012-13	13,831	22,095	136,175	43,323	87,818	303,242	263	303,505
2013-14	14,457	24,025	136,322	44,312	88,282	307,398	279	307,677
2014-15	15,250	23,951	138,380	45,078	89,600	312,259	173	312,432
2015-16	15,665	23,374	139,666	45,657	91,180	315,542	472	316,014
2016-17	16,467	22,283	140,516	46,782	92,805	318,853	341	319,194
<u>Total % Change</u>								
FY 77 to FY87 (10 Yr.)	30.2%	-2.3%	-5.9%	-23.8%	-22.5%	-14.6%	--	-14.4%
FY 87 to FY97 (10 Yr.)	152.9%	-6.4%	7.2%	19.8%	8.8%	9.1%	-1.5%	9.3%
FY 97 to FY07 (10 Yr.)	84.9%	1.1%	-5.1%	-7.1%	3.1%	-1.3%	-15.6%	-1.5%
FY 07 to FY17 (10 Yr.)	137.5%	0.9%	13.2%	9.8%	1.6%	11.0%	-23.4%	11.0%
FY 97 to FY17 (20 Yr.)	339.1%	2.0%	7.4%	2.1%	4.7%	9.6%	-35.3%	9.3%
FY 87 to FY17 (30 Yr.)	1010.4%	-4.6%	15.1%	22.3%	14.0%	19.6%	-36.3%	19.5%
<u>Total # Change</u>								
FY 77 to FY87 (10 Yr.)	344	(552)	(7,642)	(11,925)	(23,643)	(45,444)	--	(44,909)
FY 87 to FY97 (10 Yr.)	2,267	(1,499)	8,745	7,582	7,191	24,286	(8)	24,828
FY 97 to FY07 (10 Yr.)	3,183	233	(6,705)	(3,245)	2,779	(3,755)	(82)	(4,387)
FY 07 to FY17 (10 Yr.)	9,534	203	16,377	4,185	1,419	31,718	(104)	31,614
FY 97 to FY17 (20 Yr.)	12,717	436	9,672	940	4,198	27,963	(186)	27,227
FY 87 to FY17 (30 Yr.)	14,984	(1,063)	18,417	8,522	11,389	52,249	(194)	52,055
Source: Statistics and Facts about Nebraska Schools								

Comments and Observations, Table 3

- (1) Total membership increased by 11% in the last 30 years from 267,139 in FY87 to 319,194 in FY17. The FY17 level is the highest level since 1974-75.
- (2) From FY77 to FY87 there was a significant decline in total student membership of approximately 14%. About 52% of the total decline occurred in grades 9-12
- (3) From FY87 to FY97 enrollment increased by 9%, almost evenly between grade categories.
- (4) From FY97 to FY07 enrollment remained basically flat but a decline in Grades 1-6 and 7-8 offset by increases in PK and Grades 9-12.
- (5) During the last decade, FY07 to FY17 there has been an 11%. While there were increased enrollment in all grade categories, about 80% of that increase occurred in PK and Grades 1-6
- (6) Pre-Kindergarten (PK) membership accounts for about 30% of the total increase in enrollment over the past 10 years, from 6,933 in FY07 to 16,467 in FY17.

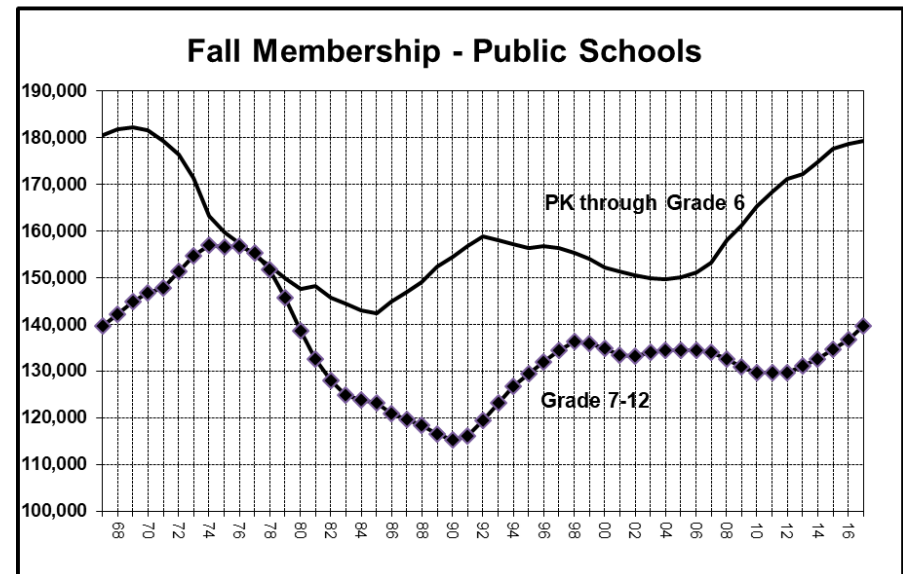
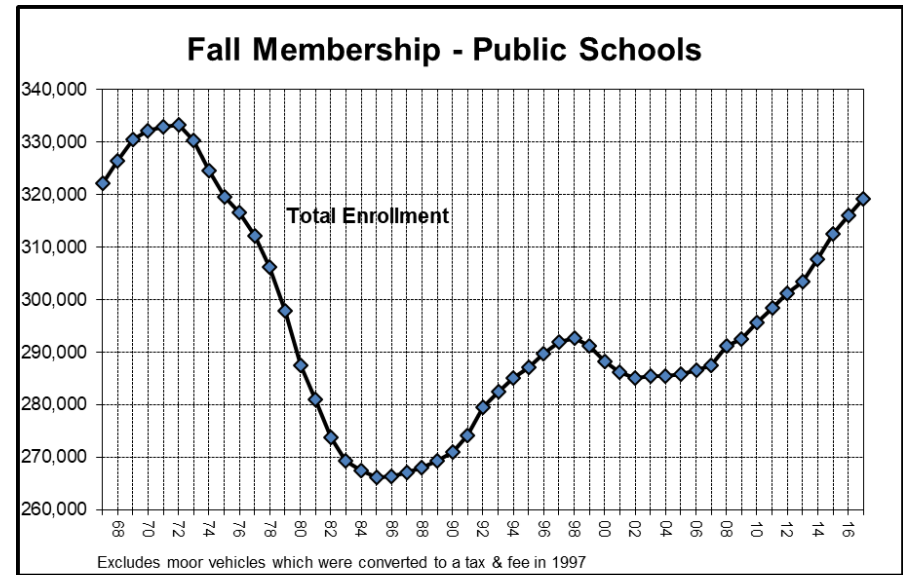


Table 4 Fall Membership by Race and Gender

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	White		Asian / Pacific		Hispanic / Latino		Amer Indian/Alaska		Black		Two or More Races		Total *	Male		Female	
	Number	% of Total	Number	% of Total	Number	% of Total	Number	% of Total	Number	% of Total	Number	% of Total	Number	Number	% of Total	Number	% of Total
1977-78	283,265	92.5%	1,448	0.5%	5,293	1.7%	2,296	0.7%	13,904	4.5%	--	--	306,206	na	na	na	na
1986-87	242,677	90.8%	2,303	0.9%	5,843	2.2%	2,790	1.0%	13,526	5.1%	--	--	267,139	137,507	51.5%	129,632	48.5%
1996-97	252,311	86.4%	3,802	1.3%	14,250	4.9%	4,183	1.4%	17,421	6.0%	--	--	291,967	150,290	51.5%	141,677	48.5%
2006-07	219,896	76.5%	5,345	1.9%	35,172	12.2%	4,940	1.7%	22,227	7.7%	--	--	287,580	148,217	51.5%	139,363	48.5%
2007-08	219,654	75.5%	5,698	2.0%	37,550	12.9%	4,964	1.7%	23,245	8.0%	--	--	291,111	150,081	51.6%	141,030	48.4%
2008-09	218,242	74.6%	6,061	2.1%	39,546	13.5%	5,010	1.7%	23,606	8.1%	--	--	292,465	150,970	51.6%	141,495	48.4%
2009-10	218,063	73.8%	6,458	2.2%	42,228	14.3%	5,166	1.7%	23,739	8.0%	--	--	295,654	152,624	51.6%	143,030	48.4%
2010-11	211,187	70.8%	6,352	2.1%	47,899	16.0%	4,403	1.5%	19,967	6.7%	8,639	2.9%	298,447	154,193	51.7%	144,254	48.3%
2011-12	211,366	70.2%	6,630	2.2%	49,400	16.4%	4,397	1.5%	20,256	6.7%	9,210	3.1%	301,259	155,718	51.7%	145,541	48.3%
2012-13	211,167	69.6%	6,984	2.3%	51,068	16.8%	4,327	1.4%	20,217	6.7%	9,742	3.2%	303,505	156,944	51.7%	146,561	48.3%
2013-14	211,878	68.9%	7,484	2.4%	53,309	17.3%	4,383	1.4%	20,522	6.7%	10,101	3.3%	307,677	159,151	51.7%	148,526	48.3%
2014-15	213,133	68.2%	8,019	2.6%	55,458	17.7%	4,449	1.4%	21,010	6.7%	10,579	3.4%	312,635	161,660	51.7%	150,975	48.3%
2015-16	213,942	67.7%	8,477	2.7%	57,120	18.1%	4,370	1.4%	21,136	6.7%	10,969	3.5%	316,014	163,419	51.7%	152,595	48.3%
2016-17	213,545	66.9%	8,995	2.8%	59,388	18.6%	4,435	1.4%	21,327	6.7%	11,459	3.6%	319,194	164,879	51.7%	154,315	48.3%
Total % Change																	
FY 78 to FY87 (9 Yr)	-14.3%		162.6%		169.2%		82.2%		25.3%		--		-4.7%	--		--	
FY 87 to FY97 (10 Yr)	4.0%		65.1%		143.9%		49.9%		28.8%		--		9.3%	9.3%		9.3%	
FY 97 to FY07 (10 Yr)	-12.8%		40.6%		146.8%		18.1%		27.6%		--		-1.5%	-1.4%		-1.6%	
FY 07 to FY17 (10 Yr)	-2.9%		68.3%		68.9%		-10.2%		-4.0%		--		11.0%	11.2%		10.7%	
FY 97 to FY17 (20 Yr)	-15.4%		136.6%		316.8%		6.0%		22.4%		--		9.3%	9.7%		8.9%	
FY 87 to FY17 (30 Yr)	-12.0%		290.6%		916.4%		59.0%		57.7%		--		19.5%	19.9%		19.0%	
Total # Change																	
FY 78 to FY87 (9 Yr)	(40,588)		855		550		494		(378)		--		(39,067)	--		--	
FY 87 to FY97 (10 Yr)	9,634		1,499		8,407		1,393		3,895		--		24,828	12,783		12,045	
FY 97 to FY07 (10 Yr)	(32,415)		1,543		20,922		757		4,806		--		(4,387)	(2,073)		(2,314)	
FY 07 to FY17 (10 Yr)	(6,351)		3,650		24,216		(505)		(900)		11,459		31,614	16,662		14,952	
FY 97 to FY17 (20 Yr)	(38,766)		5,193		45,138		252		3,906		11,459		27,227	14,589		12,638	
FY 87 to FY17 (30 Yr)	(29,132)		6,692		53,545		1,645		7,801		11,459		52,055	27,372		24,683	

Comments and Observations, Table 4

Race and ethnic categories are defined under directives from the U.S. Government Office of Management and Budget. Each student must be placed in one of the categories as shown below. No data on race was available prior to FY77-78.

White - A person having origins in any of the original peoples of Europe, North Africa or the Middle East.

Asian - A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian subcontinent including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.

Native Hawaiian or Other Pacific Islander - A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.

Hispanic/Latino - A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.

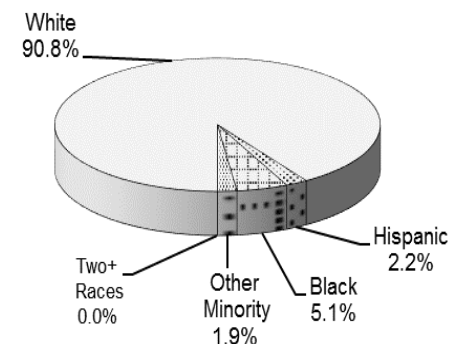
American Indian or Alaska Native - A person having origins in any of the original peoples of North and South or Central America, and who maintains a tribal affiliation or community attachment.

Black or African American - A person having origins in any of the black racial groups of Africa.

Two or More Races – A person having origins in two or more race categories and not Hispanic/Latino.

- (1) In the last 30 years there is has been virtually no change in the breakdown of membership between males (about 51.7%) and females (about 48.3%). In fact the percent of total hasn't varied by more than two tenths of one percent over the 30 years.
- (2) Unlike the stability in membership by gender, there have been significant shifts in membership by race. Over the past 30 years, from FY87 to FY17, minority children as a percent of total membership have increased by 24% points from 9.2% to 33.1% of total membership. Likewise during the same period, white children as a percent of total membership has declined by a like amount from 90.8% to 66.9%.
- (3) All four minority categories increased their proportion of total membership; Hispanic/Latino 16.4%; Black 1.6%; American Indian/Alaska Native .3%; Asian/Pacific Islander 2.0%, and Two or more races 3.6%.
- (4) Hispanic/Latino membership had by far the largest growth. The number of Hispanic/Latino children in membership has increased almost tenfold in the past 30 years and has grown by almost 70% in the last 10 years.

Fall Membership by Race
FY1986-87



Fall Membership by Race
FY2016-17

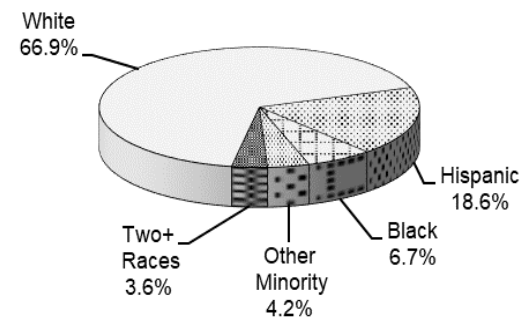


Table 5 Enrollment Shifts, FY07 to FY17

- (1) Schools are assigned the size category based on their FY2016-17 ADM enrollment even though they may have been in a different size category in FY06-07. In fact 53 districts (systems) changed categories from FY07 to FY17. About 85% of these were schools moving to and from the two smallest categories.

	Number of Systems			Number Change in ADM			Pct Change in ADM		
	Growing	Declining	Total	Growing	Declining	Total	Growing	Declining	Total
Under 250	20	62	82	383	(2,660)	(2,277)	12.1%	-19.8%	-13.7%
250-500	25	55	80	1,210	(3,640)	(2,430)	16.7%	-15.5%	-7.9%
500-1,000	18	26	44	1,180	(2,124)	(944)	10.4%	-10.8%	-3.0%
1,000-2,000	8	8	16	956	(1,081)	(125)	8.6%	-8.5%	-0.5%
2,000-5,000	11	2	13	5,933	(143)	5,790	18.7%	-2.2%	15.2%
Greater 5,000	8	1	9	23,541	(132)	23,409	17.8%	0.0%	16.9%
State Total	90	154	244	33,202	(9,780)	23,422	16.9%	-12.0%	8.4%

- (2) There has been a continuing trend of shifting enrollment from smaller to larger districts. Of the 244 school districts (based on FY19 aid certification), 154 districts (63%) have declining enrollment over the past 10 years. The enrollment change in those districts was -12%

	FY2006-07 ADM			FY2016-17 ADM			# Change in ADM		
	Growing	Declining	Total	Growing	Declining	Total	Growing	Declining	Total
Under 250	3,173	13,450	16,623	3,556	10,789	14,346	383	(2,660)	(2,277)
250-500	7,242	23,421	30,663	8,452	19,782	28,233	1,210	(3,640)	(2,430)
500-1,000	11,349	19,697	31,046	12,529	17,573	30,102	1,180	(2,124)	(944)
1,000-2,000	11,105	12,657	23,762	12,061	11,576	23,637	956	(1,081)	(125)
2,000-5,000	31,659	6,383	38,042	37,592	6,240	43,831	5,933	(143)	5,790
Greater 5,000	132,225	6,038	138,263	155,766	5,906	161,672	23,541	(132)	23,409
State Total	196,753	81,645	278,399	229,956	71,865	301,821	33,202	(9,780)	23,422

- (3) In the growing districts, the increase of 33,202 would be the equivalent to the third largest school district in the state (Lincoln is 2nd at 39,134 and Millard is 3rd at 23,142)

- (4) This shifting enrollment has a significant impact on the overall statewide spending. Smaller declining enrollment schools have a relatively fixed level of expenditures. Costs don't change significantly if the number of students per class decline. For example a reduction from 20 to 14 is 30% reduction in students but a 30% increase in per pupil costs as the cost to operate that classroom does not significantly change. On the other hand, the larger growing districts are adding new buildings and staff to account for their growing enrollment. If declining districts grow at inflation and growing enrollment districts grow at inflation plus enrollment growth, the overall statewide spending will always grow faster than inflation plus enrollment growth.

Staffing

Data in this section relate only to the certificated staff. These are school employees that require certification including teachers. This would not include employees such as custodial and maintenance staff, school lunch, bus drivers, etc...

Table 6 Certificated School Personnel

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Certificated Staff (Public, ESU, Interim, State Operated)					Teachers as % of Cert.Staff	Statewide Average Pupil / Staff Ratio		Fall Membership
	Teachers Elem.	Teachers Sec.	Teachers Total	Admin & Other	Total Cert. Staff		Teacher	Admin/Other	
1976-77	9,711	8,710	18,421	2,541	20,962	87.9%	16.9	122.8	312,048
1986-87	9,484	8,263	17,747	3,144	20,891	85.0%	15.1	85.0	267,139
1996-97	11,651	8,519	20,170	4,197	24,367	82.8%	14.5	69.6	291,967
2006-07	13,784	7,811	21,595	4,994	26,589	81.2%	13.3	57.6	287,580
2007-08	14,121	7,857	21,978	5,189	27,167	80.9%	13.2	56.1	291,111
2008-09	14,246	7,859	22,105	5,229	27,334	80.9%	13.2	55.9	292,465
2009-10	13,798	8,518	22,316	5,337	27,653	80.7%	13.2	55.4	295,654
2010-11	13,927	8,571	22,498	5,419	27,917	80.6%	13.3	55.1	298,447
2011-12	13,934	8,396	22,330	5,237	27,567	81.0%	13.5	57.5	301,259
2012-13	14,126	8,421	22,547	5,123	27,670	81.5%	13.5	59.2	303,505
2013-14	14,409	8,443	22,852	5,171	28,023	81.5%	13.5	59.5	307,677
2014-15	14,572	8,504	23,076	5,457	28,553	80.8%	13.5	57.3	312,635
2015-16	14,716	8,722	23,438	5,528	28,966	80.9%	13.5	57.2	316,014
2016-17	15,238	8,392	23,630	5,478	29,108	81.2%	13.5	58.3	319,194
<u>Total % Change</u>						Avg			
FY 77 to FY87 (10 Yr.)	-2.3%	-5.1%	-3.7%	23.7%	-0.3%	85.8%	15.7	94.5	-14.4%
FY 87 to FY97 (10 Yr.)	22.8%	3.1%	13.7%	33.5%	16.6%	83.6%	14.7	75.0	9.3%
FY 97 to FY07 (10 Yr.)	18.3%	-8.3%	7.1%	19.0%	9.1%	82.2%	13.8	63.9	-1.5%
FY 07 to FY17 (10 Yr.)	10.5%	7.4%	9.4%	9.7%	9.5%	81.0%	13.4	57.2	11.0%
FY 87 to FY17 (30 Yr.)	60.7%	1.6%	33.1%	74.2%	39.3%	82.2%	13.9	64.4	19.5%
<u>Total # Change</u>									
FY 77 to FY87 (10 Yr.)	(227)	(447)	(674)	603	(71)				(44,909)
FY 87 to FY97 (10 Yr.)	2,167	256	2,423	1,053	3,476				24,828
FY 97 to FY07 (10 Yr.)	2,133	(708)	1,425	797	2,222				(4,387)
FY 07 to FY17 (10 Yr.)	1,454	581	2,035	484	2,519				31,614
FY 87 to FY17 (30 Yr.)	5,754	129	5,883	2,334	8,217				52,055

Comments and Observations, Table 6

Teachers and Pupil Teacher Ratios

- (1) The total number of teachers increased by 33% in the last 30 years from 17,747 in FY87 to 23,630 in FY17. Almost all of this increase was in elementary teachers.
- (2) Student membership increased by about 20% from FY87 to FY17, while the % increase in total teachers was 33% resulting in the reduced pupil teacher ratio from 15.1 to 13.5. About 98% of the increase in teachers was in the elementary grades.
- (3) The statewide average elementary pupil/teacher ratio has declined from 19.2 in FY73 to 13.8 in FY17. The secondary pupil/teacher ratio has declined from 17.3 to 13.3 pupils/ teacher during the same time period. (See Table 8 for elementary and secondary pupil/teacher ratios for each class of school district).

Non-Teacher Certificated Staff (Administrative and Other)

- (4) The total non-teacher certificated staff increased 74% in the last 30 years, from 3,144 in FY87 to 5,478 in FY17.
- (5) The most significant growth in non-teacher certificated staff occurred during the 10 year period from FY87 to FY97 when the number increased by 33% with lower growth in each following two decades.

Total Certificated Staff

- (6) Total certificated staff in school districts (teachers and other administrative staff) has increased by 39.3% in the last 30 years from 20,891 in FY87 to 29,108 in FY14.
- (7) Total certificated staff increased by 17% from FY87 to FY97, which was almost double the increase in student membership for the decade. Total staff continued to grow by 9% in next decade from FY97 to FY07 even as student membership declined by 1.5%.
- (8) Unlike the previous 20 years, in the last 10 years from FY07 to FY17, the increase in certificated staff was slightly lower than the increase in student membership, 9.5% versus 11%.
- (9) Teachers as a percentage of total certificated staff has declined from 88% in FY77 to 81.2% in FY17. Most of this decline occurred from FY77 to FY97. The percentage since FY97 has only declined by 1.6% points.
- (10) The average number of pupils per non-teacher certificated staff has decreased from 123 in FY77 to 58 in FY17.

Table 7 Breakdown of Certificated Personnel by Job and Category

	Category	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Certificated Public School Personnel (FTE)				30 Yr Change 87-17		% of Total Staff			
		1986-87	1996-97	2006-07	2016-17	#	%	86-87	96-97	06-07	16-17
Teacher (includes SPED)	Teaching	17,652.0	20,014.6	21,267.8	23,443.9	5,791.9	32.8%	85.0%	83.5%	82.2%	81.6%
Head Teacher	Teaching	--	--	43.8	--	--	--	--	--	0.2%	--
Department Head	Teaching	20.6	33.5	23.6	10.1	(10.5)	-50.9%	0.1%	0.1%	0.1%	0.0%
Secondary Counselor	Counselors	514.9	473.6	475.3	507.0	(8.0)	-1.5%	2.5%	2.0%	1.8%	1.8%
Elementary Counselor	Counselors	--	274.9	301.5	327.2	--	--	--	1.1%	1.2%	1.1%
Vocational Adjust. Counselor	Counselors	--	22.8	--	--	--	--	--	--	--	--
Media Specialist	Library / Media	222.0	307.7	354.9	412.5	190.5	85.8%	1.1%	1.3%	1.4%	1.4%
Librarian	Library / Media	273.8	252.0	191.8	125.7	(148.1)	-54.1%	1.3%	1.1%	0.7%	0.4%
Technology Coordinator	Library / Media	--	--	--	123.4	--	--	--	--	--	0.4%
Speech Pathologist	Health Related	306.7	433.5	446.3	633.9	327.2	106.7%	1.5%	1.8%	1.7%	2.2%
Psychologist	Health Related	66.9	146.2	186.3	278.6	211.6	316.2%	0.3%	0.6%	0.7%	1.0%
School Nurse	Health Related	109.0	178.7	186.9	272.1	163.1	149.6%	0.5%	0.7%	0.7%	0.9%
Social Worker	Health Related	33.8	56.6	49.7	81.9	48.1	142.1%	0.2%	0.2%	0.2%	0.3%
Occupational Therapist	Health Related	9.8	13.2	32.2	54.5	44.7	458.6%	0.0%	0.1%	0.1%	0.2%
Sign Language Interpreter	Health Related	--	--	61.1	51.9	--	--	--	--	--	0.2%
School Transition Specialist	Health Related	--	--	21.7	21.3	--	--	--	--	--	0.1%
Physical Therapist	Health Related	10.0	9.8	14.4	21.4	11.4	113.8%	0.0%	0.0%	0.1%	0.1%
Speech Language Tech.	Health Related	--	12.0	1.0	16.7	--	--	--	--	0.0%	0.1%
Audiologist	Health Related	3.0	3.5	6.5	3.2	0.2	7.7%	--	--	0.0%	0.0%
Psychologist Assistant	Health Related	21.8	3.3	3.1	0.0	(21.8)	-100.0%	0.1%	0.0%	0.0%	0.0%
Mental Health Practitioner (ESU Only)	Health Related	--	--	--	16.7	--	--	--	--	--	0.1%
Superintendent	Administration	263.5	251.7	202.9	214.7	(48.7)	-18.5%	1.3%	1.0%	0.8%	0.7%
Principal	Administration	705.1	751.5	755.3	788.6	83.5	11.8%	3.4%	3.1%	2.9%	2.7%
Assistant Principal	Administration	166.5	211.6	264.0	292.1	125.6	75.4%	0.8%	0.9%	1.0%	1.0%
Supervisor/Director	Administration	108.5	85.3	107.5	145.4	37.0	34.1%	0.5%	0.4%	0.4%	0.5%
Business Manager	Administration	--	17.4	22.3	68.3	--	--	--	--	0.1%	0.2%
Administrative Assistant	Administration	41.9	27.5	40.8	49.8	7.9	18.9%	0.2%	0.1%	0.2%	0.2%
Assistant Superintendent	Administration	42.0	33.6	39.0	21.5	(20.5)	-48.8%	0.2%	0.1%	0.2%	0.1%
Chief Administrator	Administration	--	--	--	--	--	--	--	--	--	--
Prog. Consult./Coordinator	Coordinators	73.6	154.7	440.4	316.9	243.3	330.7%	0.4%	0.6%	1.7%	1.1%
Curriculum Specialist	Coordinators	41.4	62.8	129.7	166.7	125.3	302.4%	0.2%	0.3%	0.5%	0.6%
Prog. Supervisor/Director	Coordinators	60.4	53.5	84.0	69.3	8.9	14.7%	0.3%	0.2%	0.3%	0.2%
Activities / Athletic Director	Coordinators	--	--	--	67.4	--	--	--	--	--	0.2%
SPED Admin./Director	Coordinators	--	39.8	50.5	46.3	--	--	--	--	0.2%	0.2%
Coordinator	Coordinators	27.3	32.8	51.4	37.1	9.8	35.9%	0.1%	0.1%	0.2%	0.1%
Non-Sped Home Visitor	Coordinators	--	--	--	30.4	--	--	--	--	--	0.1%
Staff Development Director	Coordinators	--	8.3	8.5	13.9	--	--	--	--	0.0%	0.0%
Home School Liaison	Coordinators	--	6.6	4.4	9.3	--	--	--	--	0.0%	0.0%
Staff Development Coordinator	Coordinators	--	--	2.4	--	--	--	--	--	--	--
Total Certificated FTE		20,774.4	23,972.6	25,870.8	28,739.4	7,965.0	38.3%	100.0%	99.5%	99.7%	100.0%
Teaching		17,672.6	20,048.2	21,335.2	23,454.0	5,781.4	32.7%	85.1%	83.6%	82.5%	81.6%
Counselors		514.9	771.3	776.8	834.2	319.2	62.0%	2.5%	3.2%	3.0%	2.9%
Library / Media		495.8	559.7	546.6	661.5	165.7	33.4%	2.4%	2.3%	2.1%	2.3%
Health Related		561.0	856.6	1,009.2	1,452.1	891.1	158.8%	2.7%	3.6%	3.9%	5.1%
Administration		1,327.4	1,378.5	1,431.8	1,580.4	253.0	19.1%	6.4%	5.8%	5.5%	5.5%
Coordinators		202.7	358.3	771.3	757.3	554.6	273.6%	1.0%	1.5%	3.0%	2.6%
Total Certificated Staff (excludes paraprofessional)		20,774.4	23,972.6	25,870.8	28,739.4	7,965.0	38.3%	100.0%	100.0%	100.0%	100.0%

Comments and Observations, - Table 7

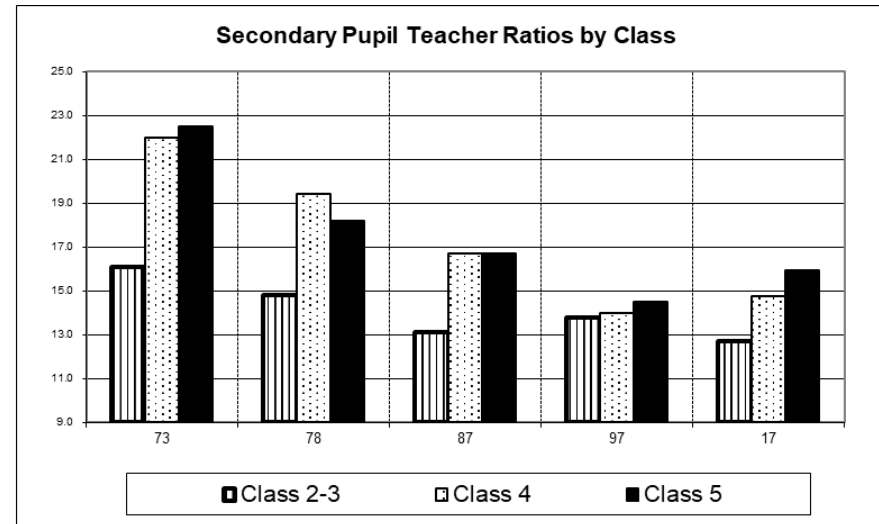
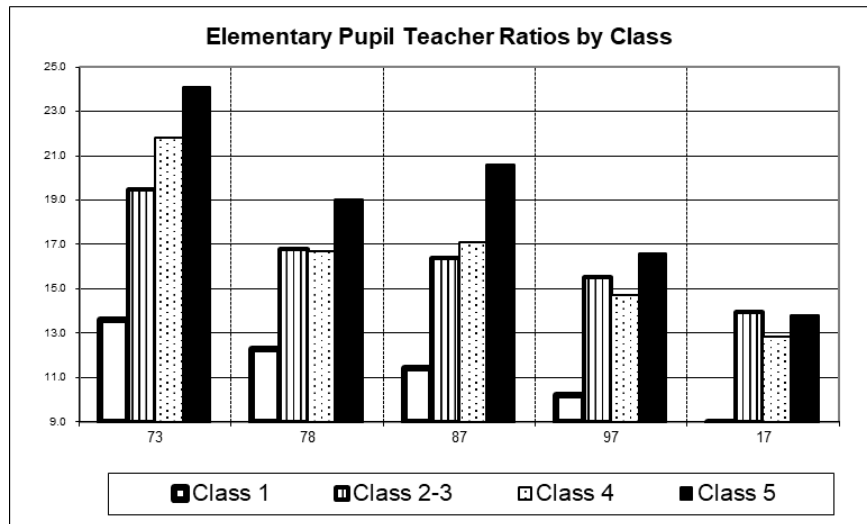
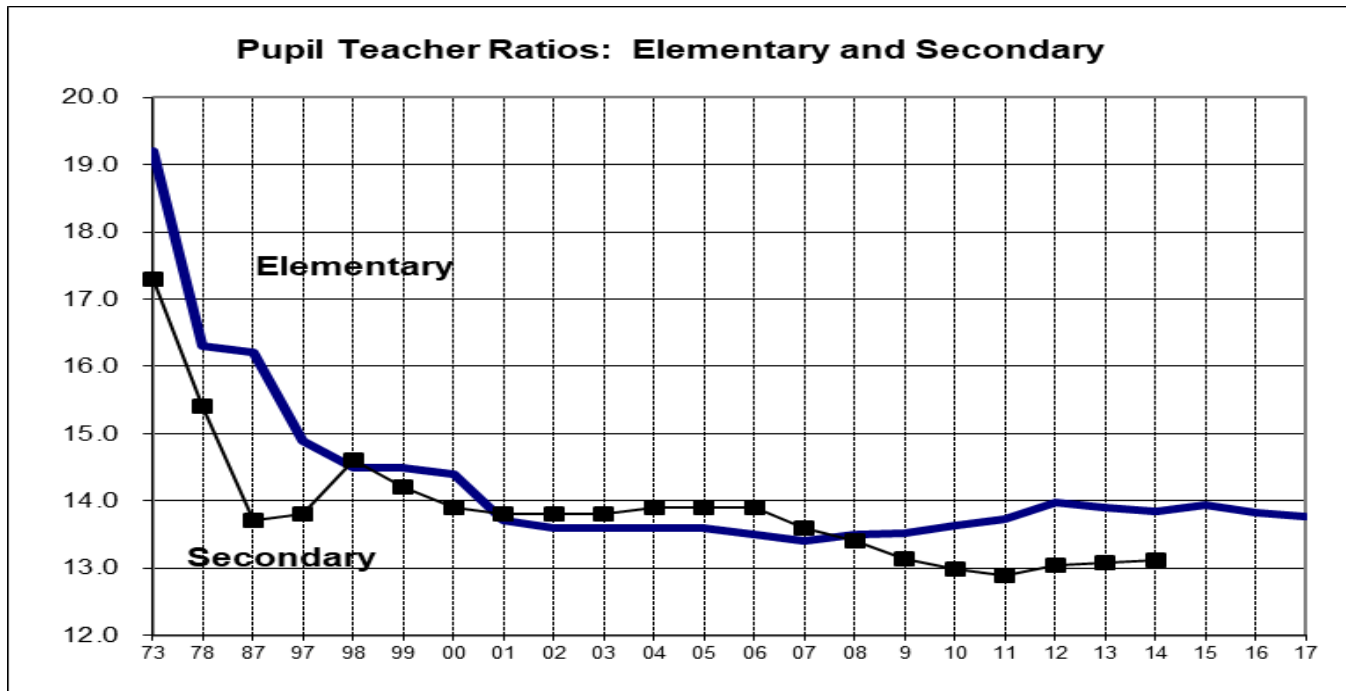
- (1) Total certificated staff in public schools has grown by 7,965 or 38% from FY87 to FY17. The growth rate has been highest during this time period for coordinators, followed by health related staff and counselors. The slowest growing categories of public school personnel have been library/media staff and administrators.
- (2) Staff in charge of program coordination, supervision or direction increased by 273% while health related occupations increased by 159%. Counseling staff increased by 62% while teaching increased by 32.7%. Slowest growth categories were library/media staff (33.4%) and administrative related positions (19.1%).
- (3) The four positions that increased in number the most from FY87 to FY17 are: Teachers (including SPED) (5,792 FTE, 32.8%), Speech Pathologist (327 FTE, 107%), Program Consultant/Coordinator (243 FTE, 331%); Psychologist (212 FTE, 316%) and Media Specialist (190.5 FTE).
- (4) The four positions that decreased in number the most from FY87 to FY17 are: Librarian (-148.1.1 FTE, -54%) and Superintendent (-48.7 FTE, -18%), and Assistant Superintendent (-20.5, -49%).
- (5) Teachers are the predominant personnel in public schools, comprising 82% of certificated staff. Teachers decreased as a percentage of total staff from 85% in FY87 to 82% in FY17. However health related staff increased from 2.7% to 5.1% of total certificated staff.
- (6) Administrative staff declined as a percentage of total staff from 6.4% to 5.5% from FY 87 to FY17.

30 Year Growth in Public School FTE from FY87 to FY17

<u>Positions with Growth Rate > 100%</u>	<u>Positions with Growth Rate of 50%-100%</u>	<u>Positions with Growth Rate of 0%-50%</u>	<u>Positions with Declining Growth Rate</u>
Speech Pathologist	Media Specialist	Prog Supervisor/Director	Librarian
Prog. Consult./Coordinator	Assistant Principal	Teacher (includes SPED)	Superintendent
Psychologist		Coordinator	Assistant Superintendent
School Nurse		Supervisor/Director	Psychologist Assistant
Curriculum Specialist		Principal	Secondary Counselor
Social Worker		Administrative Assistant	Dept. Head
Occupational Therapist		Audiologist	
Physical Therapist			

Table 8 Average Pupil-Teacher Ratios in Public Schools

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Class I	Class II & Class III		Class IV (Lincoln)		Class V (Omaha)		State Average	
	Elem.	Elem.	Sec.	Elem.	Sec.	Elem.	Sec.	Elem.	Sec.
1972-73	13.6	19.5	16.1	21.8	22.0	24.1	22.5	19.2	17.3
1977-78	12.3	16.8	14.8	16.7	19.4	19.0	18.2	16.3	15.4
1986-87	11.4	16.4	13.1	17.1	16.7	20.6	16.7	16.2	13.7
1996-97	10.2	15.5	13.8	14.7	14.0	16.6	14.5	14.9	13.8
1997-98	9.9	15.1	14.3	12.9	17.1	16.5	15.6	14.5	14.6
1998-99	10.0	14.9	14.0	14.1	14.7	16.0	15.4	14.5	14.2
1999-00	10.3	14.4	13.9	13.5	14.4	15.1	15.6	14.4	13.9
2000-01	10.0	14.0	13.6	13.4	13.9	14.9	15.4	13.7	13.8
2001-02	10.0	13.7	13.5	13.5	14.4	13.5	14.4	13.6	13.8
2002-03	10.0	13.8	13.5	13.4	14.3	14.7	15.7	13.6	13.8
2003-04	10.0	13.8	13.5	13.5	15.0	14.8	15.6	13.6	13.9
2004-05	10.0	13.8	13.5	13.8	15.2	14.2	16.7	13.6	13.9
2005-06	9.7	13.7	13.4	13.7	14.9	14.0	16.9	13.5	13.9
2006-07	--	13.3	13.2	13.6	14.4	13.6	16.4	13.4	13.6
2007-08	--	13.4	13.0	13.5	14.3	13.8	15.6	13.5	13.4
2008-09	--	13.5	12.7	13.5	14.2	13.7	15.6	13.5	13.1
2009-10	--	13.5	12.5	13.4	14.8	14.6	14.2	13.6	13.0
2010-11	--	13.6	12.4	13.7	14.7	14.6	14.2	13.7	12.9
2011-12	--	13.8	12.5	13.9	14.5	14.8	15.1	14.0	13.0
2012-13	--	13.9	12.5	13.3	14.2	14.6	15.5	13.9	13.1
2013-14	--	13.8	12.6	13.1	14.2	14.7	15.2	13.9	13.1
2014-15	--	13.9	12.6	13.2	14.6	14.7	15.1	13.9	13.1
2015-16	--	13.9	12.6	13.1	14.1	14.2	15.1	13.8	13.1
2016-17	--	14.0	12.7	12.8	14.8	13.8	15.9	13.8	13.3
% Change									
FY 78 to FY87 (9 Yr.)	--	-2.4%	-11.5%	2.4%	-13.9%	8.4%	-8.2%	-0.6%	-11.0%
FY 87 to FY97 (10 Yr.)	--	-5.5%	4.5%	-12.0%	-14.6%	-19.0%	-11.6%	-8.6%	0.0%
FY 97 to FY07 (10 Yr.)	--	-14.2%	-4.3%	-7.5%	2.9%	-18.1%	13.1%	-10.1%	-1.4%
FY 07 to FY17 (10 Yr.)	--	5.0%	-3.6%	-5.7%	2.6%	1.5%	-3.0%	2.7%	-2.2%
Source: Statistics and Facts about Nebraska Schools									



**Intentionally left
blank**

Disbursements

Data in this section relate only to K-12 public school disbursements

Table 9 Total School Disbursements – All Funds – FY87 to FY17

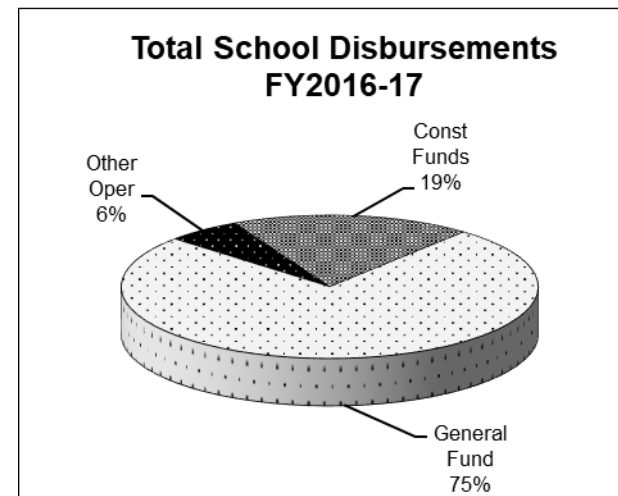
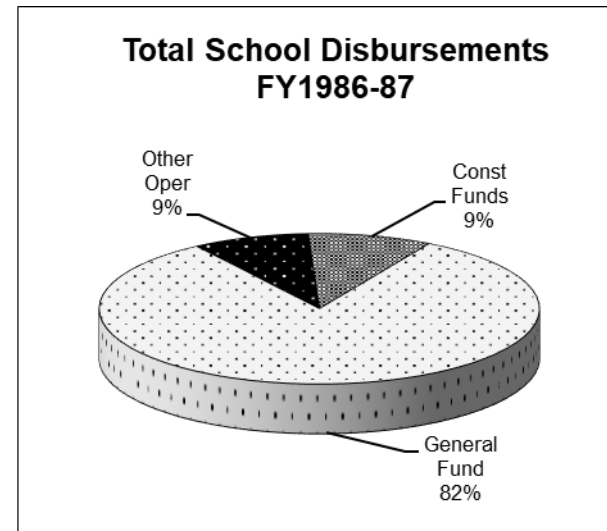
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1986-87	1996-97	2006-07	2016-17	1986-87 % of total	2016-17 % of total	Avg Annual % Change 87 to 97	97 to 07	07 to 17	87 to 17 (30 Yr)
Disbursements-General Fund	920,378,604	1,601,682,949	2,618,547,216	3,693,403,821	82.3%	75.5%	5.7%	5.0%	3.5%	4.7%
Disbursements-Contingency Fund	na	1,964,250	4,345,341	3,515,855	--	0.1%	na	na	-2.1%	na
Disbursements-Activities Fund	55,068,938	60,689,094	76,891,915	102,357,863	4.9%	2.1%	1.0%	2.4%	2.9%	2.1%
Disbursements-School Nutrition Fund	41,173,692	70,491,843	112,632,514	172,508,190	3.7%	3.5%	5.5%	4.8%	4.4%	4.9%
Disbursements-Prop Tax Reimburse Fund	na	737,466	0	0	--	0.0%	na	na	na	na
Disbursements-Student Fee Fund	na	na	3,471,745	3,746,540	--	0.1%	na	na	na	na
Disbursements-Cooperative Funds	na	Expensed	Expensed	Expensed	na	na	na	na	na	na
Disbursements-Depreciation Fund	Expensed	Expensed	Expensed	Expensed	na	na	na	na	na	na
Disbursements-Employee Benefit Fund	Expensed	Expensed	Expensed	Expensed	na	na	na	na	na	na
Operations Related Disbursements	1,016,621,234	1,735,565,602	2,815,888,730	3,975,532,268	90.9%	81.3%	5.5%	5.0%	3.5%	4.7%
Disbursements-Bond Interest/Retire Fund	63,381,211	93,340,054	156,630,149	326,246,332	5.7%	6.7%	3.9%	5.3%	7.6%	5.6%
Disbursements-Special Building Fund	38,899,584	142,602,352	252,969,148	541,326,222	3.5%	11.1%	13.9%	5.9%	7.9%	9.2%
Disbursements-Qualified Capital Purpose	0	5,381,633	32,317,315	46,252,275	0.0%	0.9%	na	na	na	na
Construction Related Disbursements	102,280,795	241,324,039	441,916,611	913,824,829	9.1%	18.7%	9.0%	6.2%	7.5%	7.6%
Total School Disbursements - All Funds	1,118,902,029	1,976,889,640	3,257,805,342	4,889,357,097	100.0%	100.0%	5.9%	5.1%	4.1%	5.0%

Comments and Observations, - Table 9

- (1) School disbursements are accounted for in 11 different funds. Nine of these relate to operating costs while three relate to capital construction. A more detailed description of each fund is found in the Appendix.
- (2) Note in the table above in several instances a fund shows the word “Expensed” rather than a dollar amount. In these cases these funds are used as an accounting mechanism and essentially “double count” for a disbursement that already is recorded as a General Fund disbursement. An example is the Depreciation Fund. This fund is used by a school district in order to facilitate the eventual purchase of costly capital outlay and spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year. Each year a portion of the cost is shown as a General Fund disbursement. The monies are then allocated to the Depreciation Fund and when sufficient monies have been accrued, the purchase of the capital item is then shown as a disbursement from the Depreciation Fund.
- (3) The General Fund is the main fund through which schools disburse funds.

The rest of this report on disbursements concentrates on the General Fund as it accounts for the bulk of the school operations funding (except for school lunch and the activities funds which are basically financed with federal funds or fees) and directly affects the school property tax levy and state aid calculations.

- (4) The 3.5% average growth over the past 10 years in spending for operations related funds has slowed down compared to the FY87 to FY97 period (5.5% average) and , FY97 to FY07 period (5.0%).
- (5) Average spending growth in the construction related funds has been more than double operations related funds over the past 10 years, 7.5% versus 3.5%.



**Table 10 School General Fund Disbursements
FY87 to FY17 - By Major Category - Millions of Dollars**

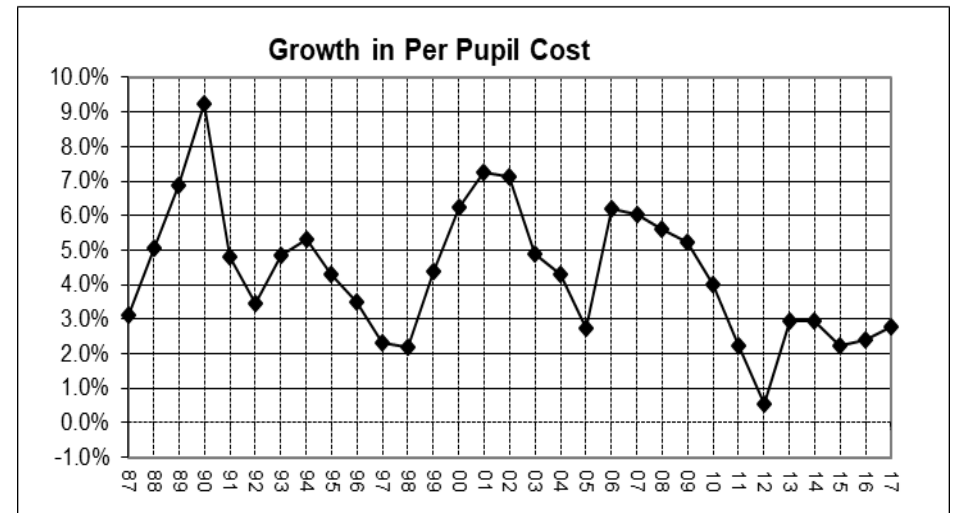
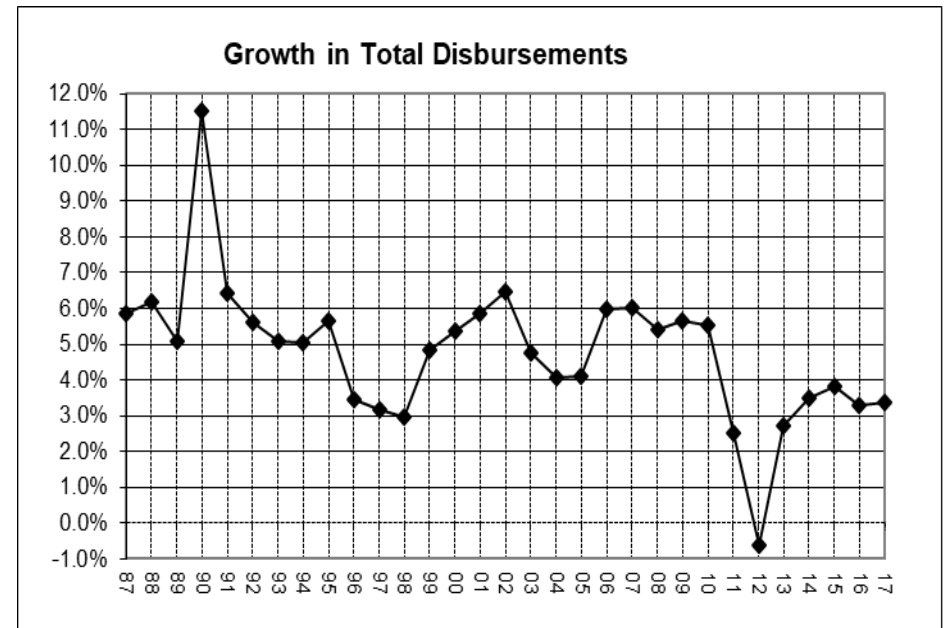
	(1) Reg Instruction	(2) SPED Instruction	(3) Total Instruction	(4) Sprt Svcs (pupil+staff)	(5) Admin + Business	(6) Building Op & Maint	(7) Pupil Transport.	(8) All Other *	(9) Total Disburse.	(10) ADM Enrollment	(11) Per Pupil Cost
1986-87	482.5	71.3	553.8	58.8	105.8	104.2	32.5	65.2	920.4	263,588	\$3,374
1996-97	847.2	162.7	1,010.0	116.9	179.0	158.6	56.3	81.0	1,601.7	284,719	\$5,473
1997-98	859.9	167.6	1,027.5	121.4	182.3	172.0	57.1	89.0	1,649.3	284,753	\$5,593
1998-99	888.1	178.5	1,066.6	127.4	192.7	184.8	60.9	96.5	1,728.9	283,441	\$5,838
1999-00	931.3	191.2	1,122.5	136.0	203.0	195.2	62.2	102.5	1,821.4	280,181	\$6,202
2000-01	972.0	205.2	1,177.3	144.9	217.8	213.0	64.1	111.3	1,928.4	278,210	\$6,651
2001-02	1,036.4	224.3	1,260.7	158.2	233.2	211.4	64.5	125.3	2,053.3	277,265	\$7,127
2002-03	1,079.4	245.1	1,324.5	161.0	241.2	215.1	66.8	142.3	2,150.8	277,286	\$7,476
2003-04	1,112.3	255.8	1,368.1	162.8	248.2	226.0	71.1	162.2	2,238.5	276,787	\$7,798
2004-05	1,136.3	239.7	1,376.1	171.5	262.6	238.4	73.9	208.0	2,330.5	276,732	\$8,013
2005-06	1,195.7	260.8	1,456.4	178.0	280.8	252.9	82.2	219.8	2,470.1	277,527	\$8,510
2006-07	1,281.0	278.7	1,559.7	186.6	301.9	267.4	79.8	223.1	2,618.5	278,399	\$9,023
2007-08	1,367.1	299.4	1,666.5	184.1	302.9	283.3	93.6	230.0	2,760.4	278,863	\$9,529
2008-09	1,442.5	321.0	1,763.6	188.1	309.2	309.7	96.0	249.3	2,915.9	279,765	\$10,025
2009-10 **	1,542.8	325.4	1,868.2	190.4	309.8	309.0	100.0	299.3	3,076.7	281,624	\$10,426
2010-11 **	1,589.3	336.2	1,925.5	188.4	317.6	314.2	114.6	294.1	3,154.3	283,558	\$10,660
2011-12 **	1,564.7	355.6	1,920.4	198.0	330.1	312.5	115.7	257.4	3,134.2	286,610	\$10,720
2012-13	1,603.9	373.6	1,977.5	205.8	339.0	322.6	124.7	250.4	3,220.0	287,469	\$11,038
2013-14	1,640.0	397.2	2,037.2	216.5	347.1	337.6	127.4	266.3	3,332.1	291,949	\$11,365
2014-15	1,700.5	412.8	2,113.3	226.3	362.5	347.6	130.6	278.8	3,459.0	295,672	\$11,619
2015-16	1,768.4	435.4	2,203.7	235.2	383.4	361.1	133.1	255.9	3,572.5	298,850	\$11,897
2016-17	1,837.7	454.0	2,291.6	241.3	389.5	373.7	134.5	262.9	3,693.4	301,821	\$12,230
Avg Annual % Change											
FY87 to FY97 (10 yr)	5.8%	8.6%	6.2%	7.1%	5.4%	4.3%	5.6%	2.2%	5.7%	0.8%	5.0%
FY97 to FY07 (10 yr)	4.2%	5.5%	4.4%	4.8%	5.4%	5.4%	3.6%	10.7%	5.0%	-0.2%	5.1%
FY07 to FY17 (10 yr)	3.7%	5.0%	3.9%	2.6%	2.6%	3.4%	5.4%	1.7%	3.5%	0.8%	3.1%
FY97 to FY07 (20 yr)	3.9%	5.3%	4.2%	3.7%	4.0%	4.4%	4.5%	6.1%	4.3%	0.3%	4.1%
FY87 to FY17 (30 yr)	4.6%	6.4%	4.8%	4.8%	4.4%	4.3%	4.8%	4.8%	4.7%	0.5%	4.4%

* Approximately 75% of the "All Other" (column 8) is federal categorical grants

** These years are "adjusted" by reallocating ARRA SFSF and EDJOBS from federal categorical to other categories using the ARRA AFR supplement

Comments and Observations, - Table 10

- (1) The highest spending growth (5.7%) over the past 30 years occurred in the 10 year period from FY87 to FY97. The highest growth year during this period was FY90 (11.5%) which was the year BEFORE enactment of LB1059 which more than doubled the level of state aid. Low spending growth years of 1996-1998 (3.2% average) related to the transition to and implementation of levy limits. The actual decline in disbursements in FY11-12 reflects the impact of the ARRA “cliff effect”.
- (2) Total spending growth over the past 20 years has been relatively consistent at 4.3% rate. With a slightly growing enrollment the growth in per pupil costs is 4.1%, slightly lower than the growth in total spending.
- (3) Spending growth by category has been relatively stable over the past 20 years with a higher rate of 6.1% in the “All Other” category and a low of 3.7% in Support Services (pupil & staff). The higher growth rate in the “All Other” category reflects a 6.3% average growth in Federal Categorical Grants and Corporate and Other Categorical Grants, and 9% growth in Summer School.
- (4) While total instruction has grown at almost the same rate as overall spending, special education has increased at a 5.3% rate versus 3.9% for regular instruction. This spending growth gap between special and regular instruction has been closing over the past 10 years.



**Table 11 Total School General Fund Disbursements
FY87 to FY17 - By Major Category - % of Total**

	(1) Reg Instruction	(2) SPED Instruction	(3) Total Instruction	(4) Sprt Svcs (pupil+staff)	(5) Admin + Business	(6) Buildng Op & Maint	(7) Pupil Transport.	(8) All Other*	(9) Total Disburse.
1986-87	52.4%	7.7%	60.2%	6.4%	11.5%	11.3%	3.5%	7.1%	100.0%
1996-97	52.9%	10.2%	63.1%	7.3%	11.2%	9.9%	3.5%	5.1%	100.0%
1997-98	52.1%	10.2%	62.3%	7.4%	11.1%	10.4%	3.5%	5.4%	100.0%
1998-99	51.4%	10.3%	61.7%	7.4%	11.1%	10.7%	3.5%	5.6%	100.0%
1999-00	51.1%	10.5%	61.6%	7.5%	11.1%	10.7%	3.4%	5.6%	100.0%
2000-01	50.4%	10.6%	61.0%	7.5%	11.3%	11.0%	3.3%	5.8%	100.0%
2001-02	50.5%	10.9%	61.4%	7.7%	11.4%	10.3%	3.1%	6.1%	100.0%
2002-03	50.2%	11.4%	61.6%	7.5%	11.2%	10.0%	3.1%	6.6%	100.0%
2003-04	49.7%	11.4%	61.1%	7.3%	11.1%	10.1%	3.2%	7.2%	100.0%
2004-05	48.8%	10.3%	59.0%	7.4%	11.3%	10.2%	3.2%	8.9%	100.0%
2005-06	48.4%	10.6%	59.0%	7.2%	11.4%	10.2%	3.3%	8.9%	100.0%
2006-07	48.9%	10.6%	59.6%	7.1%	11.5%	10.2%	3.0%	8.5%	100.0%
2007-08	49.5%	10.8%	60.4%	6.7%	11.0%	10.3%	3.4%	8.3%	100.0%
2008-09	49.5%	11.0%	60.5%	6.5%	10.6%	10.6%	3.3%	8.6%	100.0%
2009-10 **	50.1%	10.6%	60.7%	6.2%	10.1%	10.0%	3.2%	9.7%	100.0%
2010-11 **	50.4%	10.7%	61.0%	6.0%	10.1%	10.0%	3.6%	9.3%	100.0%
2011-12 **	49.9%	11.3%	61.3%	6.3%	10.5%	10.0%	3.7%	8.2%	100.0%
2012-13	49.8%	11.6%	61.4%	6.4%	10.5%	10.0%	3.9%	7.8%	100.0%
2013-14	49.2%	11.9%	61.1%	6.5%	10.4%	10.1%	3.8%	8.0%	100.0%
2014-15	49.2%	11.9%	61.1%	6.5%	10.5%	10.0%	3.8%	8.1%	100.0%
2015-16	49.5%	12.2%	61.7%	6.6%	10.7%	10.1%	3.7%	7.2%	100.0%
2016-17	49.8%	12.3%	62.0%	6.5%	10.5%	10.1%	3.6%	7.1%	100.0%
<u>Average</u>									
FY87 to FY97 (10 yr)	53.6%	9.0%	62.5%	6.8%	11.4%	10.3%	3.5%	5.6%	100.0%
FY97 to FY07 (10 yr)	50.4%	10.6%	61.0%	7.4%	11.2%	10.4%	3.3%	6.7%	100.0%
FY07 to FY17 (10 yr)	49.7%	11.4%	61.1%	6.4%	10.5%	10.1%	3.6%	8.2%	100.0%
FY97 to FY07 (20 yr)	50.1%	11.0%	61.1%	6.9%	10.9%	10.2%	3.4%	7.4%	100.0%
FY87 to FY17 (30 yr)	51.2%	10.3%	61.5%	6.9%	11.0%	10.3%	3.5%	6.9%	100.0%

* Approximately 79% of the "All Other" (column 8) is federal and corporate categorical grants

** These years are "adjusted" by reallocating ARRA SFSF and EDJOBS from federal categorical to other categories using the ARRA AFR suppli

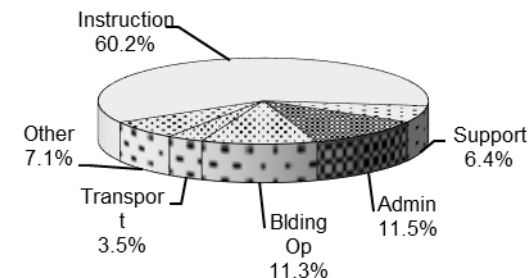
Comments and Observations, - Table 11

- (1) For the most part, over the last 30 years the portion of spending in the respective categories has changed relatively little.
- (2) The most significant shifts were in Special Education which increased its portion of the total by 4.5% points while Regular Education declined by 2.7% points.
- (3) Administrative costs declined slightly from 11.5% to 10.5% of total expenditures.
- (4) "Total Instruction" as a percent of total disbursements ranged from a high of 63.9% in FY1994-95 to a low of 59% ten years later in FY2004-05 and FY2005-06. This is below the 65% level that many consider as target for school instructional expenditures.

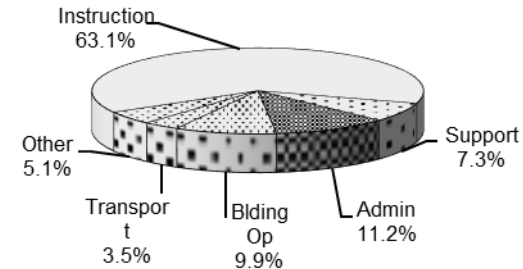
One problem is that Federal categorical expenditures are reported as a separate category on the Annual Financial Report and are not separated into instructional and non-instructional costs. It's clear that a significant portion of these federal categorical grants are expended in areas that would be considered "instruction".

Prorating federal categorical grants to the Instruction category in proportion to non-Federal Categorical expenditures yields "Total Instruction" as a percent of total disbursements ranging from a low of 62% in FY87 to a high of 66.4% in FY1994-95. The FY2017-18 level would be right at 65.4%.

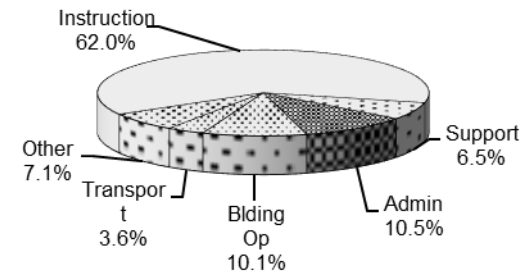
GF Disbursements FY86-87



GF Disbursements FY96-97



GF Disbursements FY16-17



**Table 12 Total School General Fund Disbursements
FY87 to FY17 - By Major Line Item**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1986-87	1996-97	2006-07	2016-17	1986-87 % of total	2016-17 % of total	Avg Annual % 87 to 97	Annual % Change 97 to 07	07 to 17	87 to 17 (30 Yr)
Regular Teacher Salaries	392,446,330	659,984,780	949,487,694	1,319,013,520	42.6%	35.7%	5.3%	3.7%	3.3%	4.1%
Substitute Teacher Salaries	6,022,749	11,147,196	25,733,496	35,630,169	0.7%	1.0%	6.3%	8.7%	3.3%	6.1%
Teachers Stipends	na	na	na	15,233,434	--	0.4%	--	--	--	na
Teacher Aides/Class Mgmt Salaries	13,863,614	33,237,352	75,062,175	136,162,979	1.5%	3.7%	9.1%	8.5%	6.1%	7.9%
Building Oper/Maint Salaries	41,402,269	58,677,358	92,907,697	126,038,957	4.5%	3.4%	3.5%	4.7%	3.1%	3.8%
Pupil Transportation Salaries	11,378,251	19,309,935	28,034,134	41,334,155	1.2%	1.1%	5.4%	3.8%	4.0%	4.4%
Support Services - Pupils Salaries	22,563,942	46,384,663	72,106,592	87,283,364	2.5%	2.4%	7.5%	4.5%	1.9%	4.6%
Support Services - Staff Salaries	18,330,907	32,234,097	47,782,587	60,897,652	2.0%	1.6%	5.8%	4.0%	2.5%	4.1%
Support Services - Business Salaries	5,099,339	10,305,102	18,496,563	24,679,525	0.6%	0.7%	7.3%	6.0%	2.9%	5.4%
Superintendents / Exec Admin Salaries	21,385,921	31,257,389	42,360,915	55,876,896	2.3%	1.5%	3.9%	3.1%	2.8%	3.3%
Office of Principal Salaries	39,403,742	67,410,262	108,894,044	138,980,580	4.3%	3.8%	5.5%	4.9%	2.5%	4.3%
Summer School, Comm Service, Other Salaries	2,082,528	5,092,907	7,353,464	25,360,451	0.2%	0.7%	9.4%	3.7%	13.2%	8.7%
Subtotal-Salaries	573,979,592	975,041,041	1,468,219,362	2,066,491,684	62.4%	56.0%	5.4%	4.2%	3.5%	4.4%
Employee Benefits (total)	113,538,730	257,878,657	473,287,489	751,371,712	12.3%	20.3%	8.5%	6.3%	4.7%	6.5%
Total Personal Services	687,518,322	1,232,919,698	1,941,506,851	2,817,863,396	74.7%	76.3%	6.0%	4.6%	3.8%	4.8%
Building oper/maint/sites/bldngs	57,178,531	83,242,554	142,713,898	197,800,781	6.2%	5.4%	3.8%	5.5%	3.3%	4.2%
Pupil Transportation	19,624,533	32,715,507	44,158,717	79,574,822	2.1%	2.2%	5.2%	3.0%	6.1%	4.8%
Purchased Services	16,277,755	41,644,700	107,336,955	153,336,245	1.8%	4.2%	9.8%	9.9%	3.6%	7.8%
Lobbyist Fees and Expenses	na	na	na	541,693	--	0.0%	na	na	na	na
Legal Expenses	1,417,574	2,295,575	6,413,341	4,765,434	0.2%	0.1%	4.9%	10.8%	-2.9%	4.1%
Distance Education	na	na	4,723,488	9,541,133	na	0.3%	na	na	na	na
Supplies	31,273,777	54,831,349	55,285,708	112,529,386	3.4%	3.0%	5.8%	0.1%	7.4%	4.4%
Textbooks	in supplies	in supplies	14,191,729	18,273,196	na	0.5%	na	na	na	na
Capital Outlay (new & replacement)	11,441,653	35,725,986	44,781,013	35,552,959	1.2%	1.0%	12.1%	2.3%	-2.3%	3.9%
Tuition paid others	18,994,901	27,076,902	21,183,671	20,697,572	2.1%	0.6%	3.6%	-2.4%	-0.2%	0.3%
Other expenses	14,218,183	22,599,820	25,893,056	34,718,383	1.5%	0.9%	4.7%	1.4%	3.0%	3.0%
Transfers (School Lunch)	1,130,690	1,951,660	2,880,379	5,139,777	0.1%	0.1%	5.6%	4.0%	6.0%	5.2%
Transfers (Other)	4,427,773	3,789,730	4,176,832	8,338,623	0.5%	0.2%	-1.5%	1.0%	7.2%	2.1%
Debt Service	29,758,539	1,785,393	7,425,842	6,794,864	3.2%	0.2%	-24.5%	15.3%	-0.9%	-4.8%
Total Operating expenses	205,743,908	307,659,174	481,164,628	687,604,867	22.4%	18.6%	4.1%	4.6%	3.6%	4.1%
Total General Fund operating expenses	893,262,231	1,540,578,872	2,422,671,479	3,505,468,262	97.1%	94.9%	5.6%	4.6%	3.8%	4.7%
Fed Categorical Grants	27,116,373	61,104,077	195,875,737	187,935,558	2.9%	5.1%	8.5%	12.4%	-0.4%	6.7%
Total Disbursements-General Fund	920,378,604	1,601,682,949	2,618,547,216	3,693,403,821	100.0%	100.0%	5.7%	5.0%	3.5%	4.7%

Comments and Observations, - Table 12

- (1) Average annual spending growth over the past 30 years was 4.7%. This 30 year average is inflated somewhat by the 5.7% average growth in the 10 year period FY86-87 to FY96-97. Over the last 20 years the average growth is 4.3%.
- (2) Over the last 10 years the average spending growth has declined 3.5%
- (3) Over the past 30 years, the fastest growing categories are employee benefits (6.5% average), teacher aides (7.9% average), substitute teachers (6.1% average) and purchased services (7.8% average).

- (4) Regular Teacher Salaries has declined from 42.6% to 35.7% as a percent of total disbursements. While this is a simple fact, it can be misleading without taking into consideration benefits, substitute and teacher Aide salaries, and federal categorical grants. While salaries declined as a percent of total, benefits increased significantly from 12.3% to 20.3% of total spending. Salaries for substitute teachers and teacher aides grew from 2.2% to 5.1% of total spending.

Teachers Salaries as a % of Total Disbursements	1986-87	2016-17	1986-87 % of total	2016-17 % of total
Regular Teacher Salaries	392,446,330	1,319,013,520	42.6%	35.7%
Substitute Teachers, Aides, Stipends	19,886,364	187,026,582	2.2%	5.1%
Early Retirement or Termination	0	16,007,648	0.0%	0.4%
Prorated Fed Categorical (1)	11,915,386	70,715,101	1.3%	1.9%
Adjusted teacher salaries	424,248,080	1,592,762,852	46.1%	43.1%
Prorated Benefits (2)	77,629,690	443,787,562	8.4%	12.0%
Adjusted Total Salaries and Benefits	501,877,770	2,036,550,414	54.5%	55.1%

Also in the Annual Financial Report (AFR), federal categorical grants are shown as a whole amount for accounting purposes although these funds are expended for things such as salaries, benefits, purchased services, etc. This category has gone from 2.9% to 5.1% of total disbursements during the last 30 years. In other words, it's likely that some of the decline in teacher salaries as a percent of disbursements as noted above has been shifted to teacher salaries inside of the federal categorical grant line item. Because the AFR does not differentiate specific federal expenditures, the other categories and line items are understated.

The table shown here combines the Regular Teacher Salary line item with substitute teacher salaries, teacher aides, teacher stipends, and prorated amounts of benefits and federal categorical grants based on their proportions relative to non-federal categorical expenditures. These combined teacher salary and benefits has remained virtually constant as a percent of total disbursements, and have actually increased slightly from 54.5% in FY1986-87 to 55.1% in FY2016-17.

Table 13
Breakdown of FY2016-17 School Data by Category

	(1)	(2)	(3)	(4)	(5)	(6)
	# of Districts		ADM		Disbursements	
	Total	% of Total	Total	% of Total	(Millions \$)	% of Total
By Enrollment Size						
<250	82	33.6%	14,345.6	4.8%	278.5	7.5%
250-500	80	32.8%	28,233.2	9.4%	449.4	12.2%
500-1,000	44	18.0%	30,102.2	10.0%	414.4	11.2%
1,000-2,000	16	6.6%	23,636.8	7.8%	277.8	7.5%
2,000-5,000	13	5.3%	43,831.3	14.5%	470.7	12.7%
>5,000	9	3.7%	161,672.1	53.6%	1,802.8	48.8%
State Total	244	100.0%	301,821.2	100.0%	3,693.4	100.0%
By Enrollment Trend (10 yr)						
Growing	90	36.9%	229,955.7	76.2%	2,639.1	71.5%
Declining	154	63.1%	71,865.5	23.8%	1,054.4	28.5%
State Total	244	100.0%	301,821.2	100.0%	3,693.4	100.0%
By Equalization Status						
Equalized	69	28.3%	231,124.6	76.6%	2,623.8	71.0%
Non-Equalized	175	71.7%	70,696.6	23.4%	1,069.6	29.0%
State Total	244	100.0%	301,821.2	100.0%	3,693.4	100.0%
By Per Pupil Cost						
< \$11,000	16	6.6%	80,974.0	26.8%	806.5	21.8%
\$11,000-14,000	57	23.4%	170,191.8	56.4%	2,017.9	54.6%
\$14,000-17,000	76	31.1%	29,108.6	9.6%	440.9	11.9%
\$17,000-20,000	54	22.1%	14,623.6	4.8%	267.0	7.2%
> \$20,000	41	16.8%	6,923.2	2.3%	161.2	4.4%
State Total	244	100.0%	301,821.2	100.0%	3,693.4	100.0%
By GF Levy						
< \$.75	109	44.7%	33,162.1	11.0%	554.7	15.0%
\$.75 to \$.95	66	27.0%	31,295.8	10.4%	436.2	11.8%
\$.95 to \$1.00	20	8.2%	8,943.5	3.0%	120.9	3.3%
\$1.00 to \$1.05	41	16.8%	141,314.5	46.8%	1,544.3	41.8%
> \$1.05	8	3.3%	87,105.3	28.9%	1,037.4	28.1%
State Total	244	100.0%	301,821.2	100.0%	3,693.4	100.0%

1. The 244 total school systems shown for FY2016-17 are based on the FY2018-19 aid certification.
2. In FY2016-17 the average size of a district was 1,237 students. The median (half above and half below) for FY16-17 is 350. The high ADM is 49,559 (Omaha) and the low is 63 (Loup County).
3. Over the past ten years (FY07 to FY17) there were 11 mergers, unifications, or dissolutions of Class 2-5 systems. In the prior 10 year period (FY97 to FY07) there were 28.
4. In FY2016-17, 63% of the school districts have declining enrollments over the past 10 years.
5. About 2/3 (66%) of the number of school districts have less than 500 students but account for only 14% of the ADM and 20% of total disbursements.
6. Only 28% of school districts receive equalization aid to some degree but these districts enroll 76% of the ADM students. About 72% of school districts are “non-equalized” and have 23% of the ADM students.
7. Approximately 80% of the school districts have a General Fund (GF) levy under \$1.00. Almost 45% of the districts have a GF levy under \$.75. However, about 76% of the ADM students are in districts with a GF levy above \$1.00.
8. About 59% of students are in the 45 districts with per pupil costs below the state average per pupil cost of \$12,230.
9. The relationship between the % of total ADM (column 4) and % of total disbursements (column 6) is relatively even.

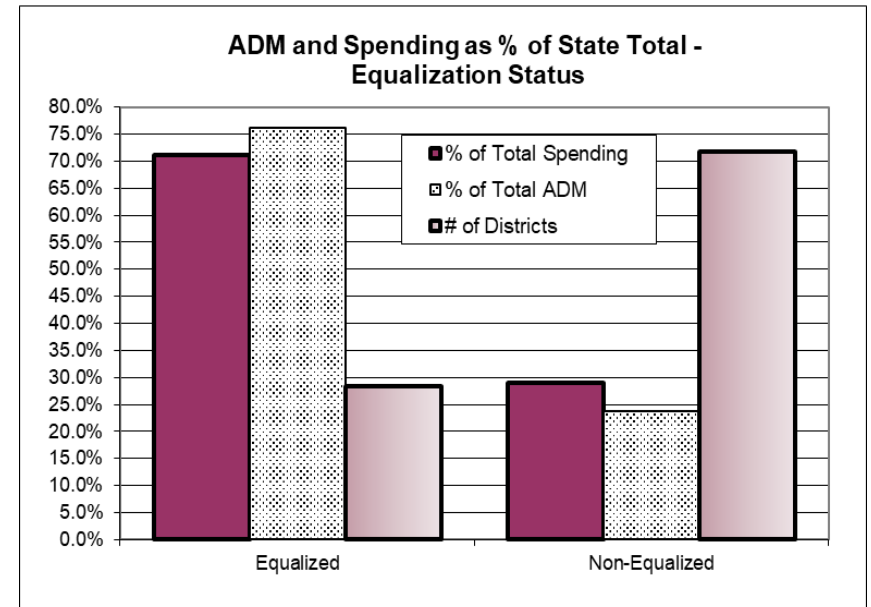
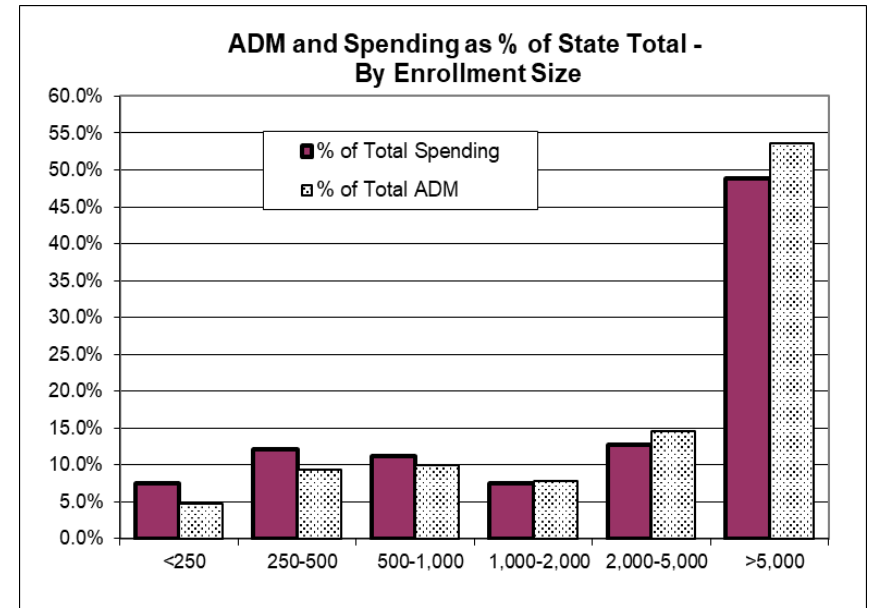


Table 14
FY2016-17 Total Disbursements by Category (millions of \$)

System Size	(1) Non-SPED Instruction	(2) SPED Instruction	(3) Total Instruction	(4) Sprt Svcs Pupil+Staff	(5) Admin + Business	(6) Bldng Oper & Maint.	(7) Pupil Transport.	(8) All Other	(9) Total
Under 250	135.9	28.0	163.9	15.0	38.0	30.2	14.2	17.1	278.5
250-500	221.2	53.6	274.8	23.6	53.5	48.2	20.9	28.5	449.4
500-1,000	200.6	53.0	253.6	28.4	44.0	47.7	15.6	25.0	414.4
1,000-2,000	137.9	37.2	175.0	20.6	27.4	27.5	7.6	19.5	277.7
2,000-5,000	233.3	59.6	292.8	40.3	46.7	49.5	10.8	30.6	470.7
Greater 5,000	908.9	222.6	1,131.4	113.3	179.9	170.7	65.4	142.1	1,802.8
State Total	\$1,837.7	\$454.0	\$2,291.6	\$241.3	\$389.5	\$373.7	\$134.5	\$262.9	\$3,693.4

Table 15
FY2016-17 Total Disbursements by Category (% of Total)

System Size	(1) Non-SPED Instruction	(2) SPED Instruction	(3) Total Instruction	(4) Sprt Svcs Pupil+Staff	(5) Admin + Business	(6) Bldng Oper & Maint.	(7) Pupil Transport.	(8) All Other	(9) Total
Under 250	48.8%	10.1%	58.9%	5.4%	13.7%	10.8%	5.1%	6.2%	100.0%
250-500	49.2%	11.9%	61.1%	5.2%	11.9%	10.7%	4.6%	6.3%	100.0%
500-1,000	48.4%	12.8%	61.2%	6.9%	10.6%	11.5%	3.8%	6.0%	100.0%
1,000-2,000	49.6%	13.4%	63.0%	7.4%	9.9%	9.9%	2.7%	7.0%	100.0%
2,000-5,000	49.6%	12.7%	62.2%	8.6%	9.9%	10.5%	2.3%	6.5%	100.0%
Greater 5,000	50.4%	12.3%	62.8%	6.3%	10.0%	9.5%	3.6%	7.9%	100.0%
State Total	49.8%	12.3%	62.0%	6.5%	10.5%	10.1%	3.6%	7.1%	100.0%

(1) For the most part, the percent of budget expended in categories is not dramatically different based on the size of school system. In most cases, the difference is $\pm 2\%$ compared to the state average.

(2) Administrative and business costs as a percent of the total budget declines from the 13.7% for systems under 250 to 9.9% for system 1,000-2,000 in size and then increases slightly in the over 5,000 category.

(3) While administrative and business costs decrease (as a percent of total) as the system size increases, the opposite occurs with support services for pupils and staff. In this category the percent of total increases as the size increases. The percent of total budget for these two categories combined is almost the same regardless of size. The combined percent of total is 19.1% for under 250 and 18.5% for 2000-5,000 size schools.

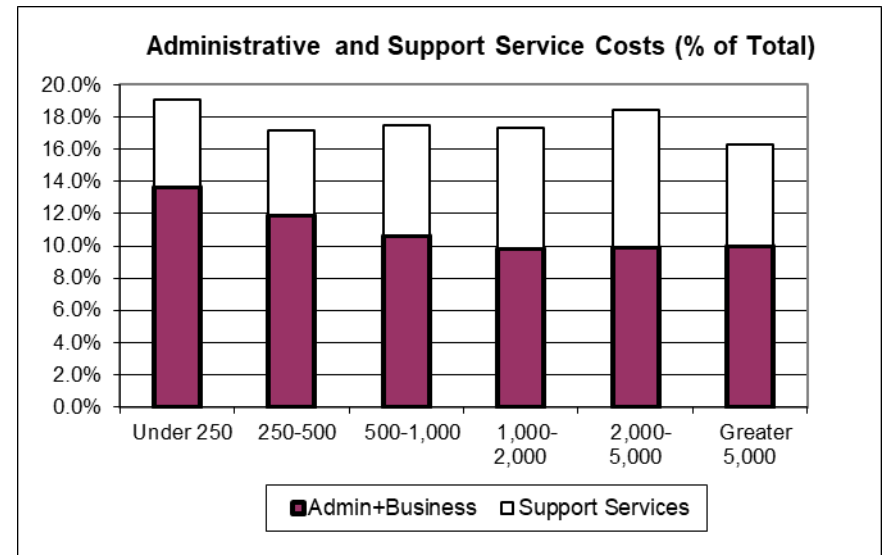


Table 16
FY2016-17 Total Disbursements Per ADM Pupil

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
System Size	Non-SPED Instruction	SPED Instruction	Total Instruction	Sprt Svcs Pupil+Staff	Admin + Business	Bldng Oper & Maint.	Pupil Transport.	All Other	Total
Under 250	\$9,472	\$1,955	\$11,427	\$1,049	\$2,652	\$2,102	\$987	\$1,194	\$19,411
250-500	\$7,834	\$1,899	\$9,733	\$835	\$1,896	\$1,706	\$739	\$1,008	\$15,918
500-1,000	\$6,665	\$1,760	\$8,425	\$944	\$1,460	\$1,585	\$519	\$832	\$13,765
1,000-2,000	\$5,833	\$1,573	\$7,406	\$872	\$1,161	\$1,164	\$321	\$826	\$11,749
2,000-5,000	\$5,322	\$1,359	\$6,681	\$920	\$1,064	\$1,128	\$247	\$698	\$10,738
Greater 5,000	\$5,622	\$1,377	\$6,998	\$701	\$1,113	\$1,056	\$404	\$879	\$11,151
State Total	\$6,089	\$1,504	\$7,593	\$799	\$1,291	\$1,238	\$446	\$871	\$12,237

Table 17
FY2016-17 Per Pupil Disbursements – Variance from the State Average

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
System Size	Non-SPED Instruction	SPED Instruction	Total Instruction	Sprt Svcs Pupil+Staff	Admin + Business	Bldng Oper & Maint.	Pupil Transport.	All Other	Total
Under 250	55.6%	30.0%	50.5%	31.2%	105.5%	69.8%	121.5%	37.1%	58.6%
250-500	28.7%	26.2%	28.2%	4.5%	46.9%	37.8%	65.9%	15.7%	30.1%
500-1,000	9.5%	17.0%	11.0%	18.1%	13.2%	28.0%	16.5%	-4.5%	12.5%
1,000-2,000	-4.2%	4.6%	-2.5%	9.0%	-10.1%	-6.0%	-27.8%	-5.2%	-4.0%
2,000-5,000	-12.6%	-9.6%	-12.0%	15.1%	-17.5%	-8.9%	-44.5%	-19.9%	-12.2%
Greater 5,000	-7.7%	-8.5%	-7.8%	-12.3%	-13.8%	-14.7%	-9.2%	0.9%	-8.9%
State Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

NOTE: Per Pupil Disbursements shown here are based on total disbursements. This is not the same as what is commonly referred to as per pupil cost. Per pupil costs are derived at by taking total disbursements and subtracting out federal categorical grants, community services, state categorical grants debt service, summer school, adult education, and transfers to achieve what's called Total Current Expense. From this is then subtracted tuition paid and capital outlay, and then a depreciation allowance, equal to 3% of the value of buildings and contents, is then added back.

- (1) While the percent of total expended in the different categories is not dramatically different based on the size of school system, the amount per ADM pupil is. Average per pupil total disbursements range from \$19,411 in systems under 250 ADM to \$10,738 for schools with ADM between 2,000 and 5,000.

The highest disbursements per pupil was \$37,315 (Santee) and the lowest \$9,111.(Bennington)

- (2) The average disbursements per pupil in systems with less than 250 ADM are 58.6% higher than the state average. This variance drops significantly to 30.1% higher for systems with 250-500 ADM and 12.5% for systems with 500-1000 ADM.
- (3) Of the 206 systems under 1,000 ADM, 191 (93%) had disbursements per pupil above the state average. Of the 38 systems with more than 1,000 ADM, 8 (21%) had disbursements per pupil above the state average.
- (4) Per pupil transportation costs in schools with under 250 ADM are over two times higher than the state average. However, this only accounts for 7.5% of the difference in total per pupil costs.
- (5) Because teacher salary and benefits are the largest school expenditure, the pupil-teacher ratio is probably the largest determining factor of per pupil disbursements. Systems with under 250 ADM have per pupil disbursements that are 59% above the state average and a pupil teacher ratio 33% below the state average.

FY2016-17 Pupil Teacher Ratios						
System Size	Fall Membership	# of Teachers	P-T Ratio	Variance State Avg	Per Pupil Disburse	Variance State Avg
Under 250	15,851	1,749	9.1	-33.4%	\$19,411	58.6%
250-500	30,706	2,793	11.0	-19.2%	\$15,918	30.1%
500-1,000	32,211	2,521	12.8	-6.0%	\$13,765	12.5%
1,000-2,000	25,353	1,771	14.3	5.3%	\$11,749	-4.0%
2,000-5,000	46,334	2,982	15.5	14.3%	\$10,738	-12.2%
Greater 5,000	168,398	11,628	14.5	6.5%	\$11,151	-8.9%
State Total	318,853	23,444	13.6	0.0%	\$12,237	0.0%

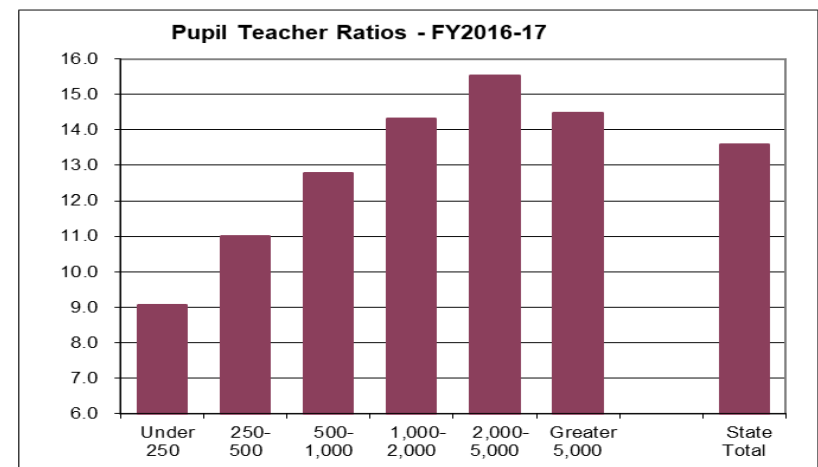
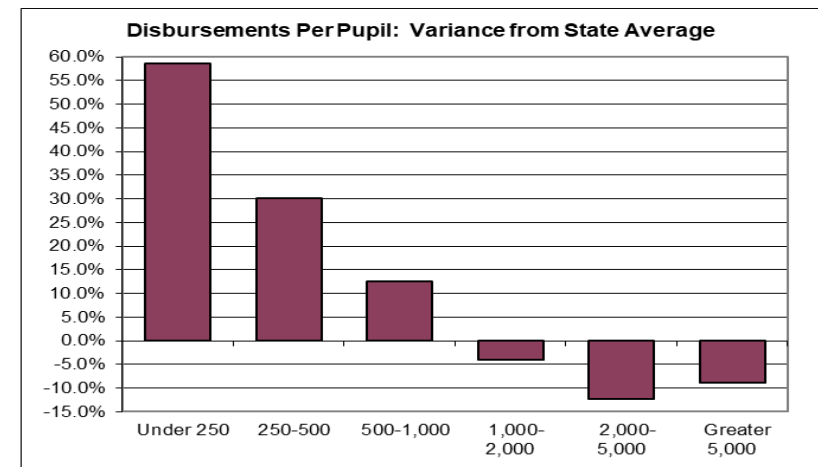
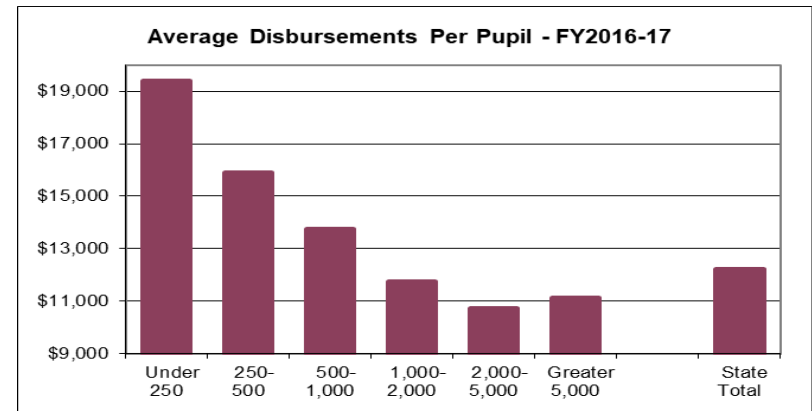
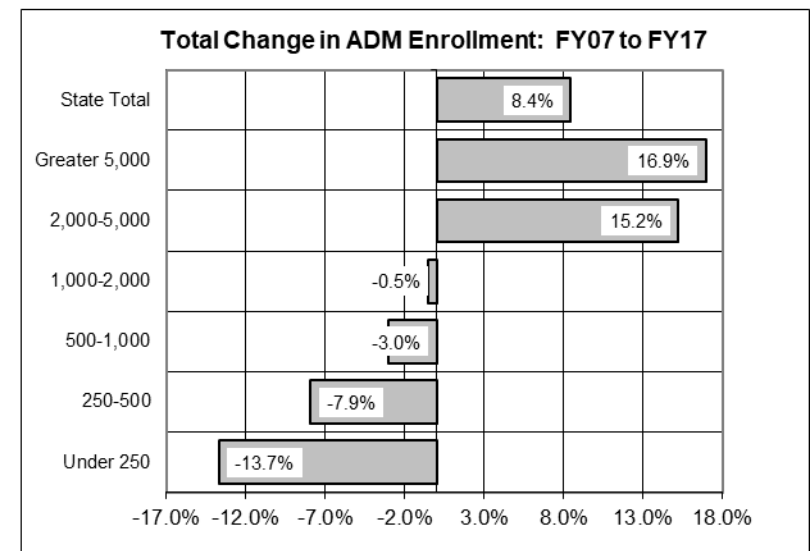
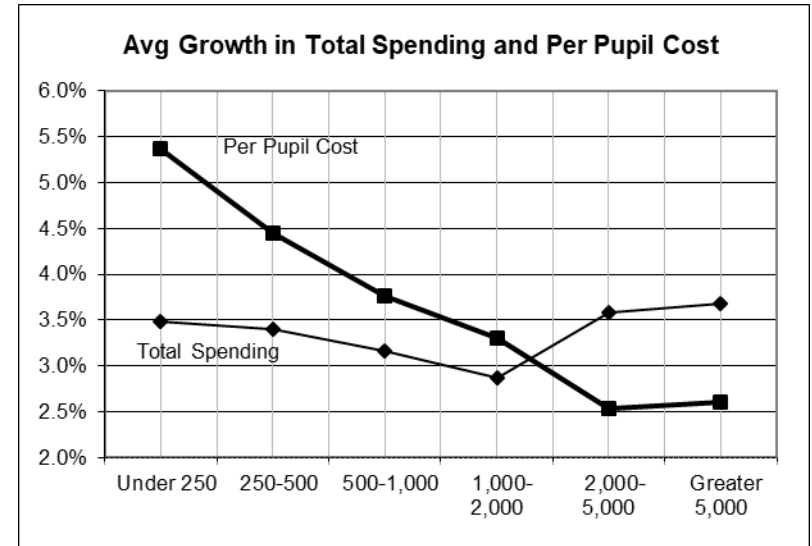


Table 18
Changes in Last 10 Years (FY2006-07 to FY2016-17)

	(1) ADM Elementary	(2) ADM Secondary	(3) ADM Total	(4) % of State Total	(5) Ratio Elem/Scnd	(6) Spending (millions)	(7) % of State Total	(8) Per Pupil Cost (ADM)
FY2016-17								
Under 250	7,560.8	6,784.8	14,345.6	4.8%	1.11	278.5	7.5%	\$19,781
250-500	14,526.2	13,707.0	28,233.2	9.4%	1.06	449.4	12.2%	\$16,058
500-1,000	15,677.1	14,425.1	30,102.2	10.0%	1.09	414.4	11.2%	\$13,849
1,000-2,000	12,605.5	11,031.3	23,636.8	7.8%	1.14	277.8	7.5%	\$11,945
2,000-5,000	24,648.5	19,182.7	43,831.3	14.5%	1.28	470.7	12.7%	\$10,950
Greater 5,000	84,900.9	76,771.3	161,672.1	53.6%	1.11	1,802.8	48.8%	\$10,969
State Total	159,919.0	141,902.2	301,821.2	100.0%	1.13	3,693.4	100.0%	\$12,225
FY2006-07								
Under 250	7,956.1	8,666.5	16,622.6	6.0%	0.92	197.6	7.5%	\$11,720
250-500	15,609.7	15,053.5	30,663.2	11.0%	1.04	321.6	12.3%	\$10,394
500-1,000	17,243.0	13,803.2	31,046.2	11.2%	1.25	303.3	11.6%	\$9,567
1,000-2,000	13,169.2	10,592.8	23,762.0	8.5%	1.24	209.4	8.0%	\$8,631
2,000-5,000	22,579.4	15,462.4	38,041.8	13.7%	1.46	330.8	12.6%	\$8,524
Greater 5,000	72,775.6	65,487.5	138,263.1	49.7%	1.11	1,255.7	48.0%	\$8,478
State Total	149,333.0	129,065.8	278,398.8	100.0%	1.16	2,618.5	100.0%	\$9,023
Average Annual % Change: FY07 to FY17								
Under 250	-0.5%	-2.4%	-1.5%	---	---	3.5%	---	5.4%
250-500	-0.7%	-0.9%	-0.8%	---	---	3.4%	---	4.4%
500-1,000	-0.9%	0.4%	-0.3%	---	---	3.2%	---	3.8%
1,000-2,000	-0.4%	0.4%	-0.1%	---	---	2.9%	---	3.3%
2,000-5,000	0.9%	2.2%	1.4%	---	---	3.6%	---	2.5%
Greater 5,000	1.6%	1.6%	1.6%	---	---	3.7%	---	2.6%
State Total	0.7%	1.0%	0.8%	---	---	3.5%	---	3.1%

1. Over the past ten years, average spending growth was not dramatically different by size of school system increases. The lowest average spending growth is in the 1,000-2,000 ADM category (2.9%) while the highest growth is in the >5,000 category (3.7%). The state average was 3.5%.
2. Average spending growth per pupil does vary significantly. Size categories with the lowest growth in total spending had the highest growth in per pupil costs reflecting the impacts of declining enrollment and relatively fixed costs.
3. The rising cost per pupil in smaller schools is more the result of declining enrollments than high spending growth. This can be seen even in schools that have consolidated. Despite savings achieved through reorganization, the cost per pupil still increases as the decline in enrollment more than offsets the savings. This trend is likely to continue as evidenced by the low ratio of elementary to secondary students.



Revenues

Data in this section relate only to K-12 public school revenues

**Table 19 Total School General Fund Revenues
FY87 to FY17 - By Major Category and Detail**

	(1) Property Tax & MV Tax	(2) Other Local Sources	(3) State Sources	(4) Federal Sources	(5) Total Revenues
1986-87	611.6	67.9	225.8	37.8	943.1
1996-97	882.6	66.0	620.4	74.1	1,643.1
1997-98	842.9	71.7	645.9	82.6	1,643.2
1998-99	861.4	77.4	780.2	98.8	1,817.9
1999-00	888.3	89.1	788.9	93.0	1,859.2
2000-01	951.5	87.1	776.4	107.9	1,922.9
2001-02	1,008.5	87.5	854.0	129.0	2,079.0
2002-03	1,057.3	77.1	860.1	155.1	2,149.5
2003-04	1,169.8	89.5	848.6	168.2	2,276.2
2004-05	1,224.7	78.4	850.8	213.8	2,367.7
2005-06	1,266.8	100.8	921.9	224.3	2,513.8
2006-07	1,332.3	117.7	965.2	216.9	2,632.1
2007-08	1,390.2	98.3	1,059.4	239.4	2,787.3
2008-09	1,487.3	93.8	1,148.0	210.1	2,939.1
2009-10	1,525.0	85.1	1,151.7	366.9	3,128.7
2010-11	1,598.3	86.0	1,123.2	472.7	3,280.0
2011-12	1,667.7	85.8	1,134.1	253.7	3,141.3
2012-13	1,714.7	78.8	1,184.2	253.2	3,230.8
2013-14	1,809.4	88.7	1,249.3	203.7	3,351.1
2014-15	1,910.4	93.7	1,313.0	223.3	3,540.4
2015-16	1,955.9	116.9	1,393.8	219.0	3,685.6
2016-17	2,020.2	123.5	1,406.4	209.3	3,759.3

Avg Annual % Change

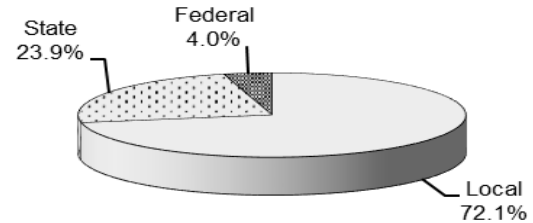
FY87 to FY97 (10 yr)	3.7%	-0.3%	10.6%	7.0%	5.7%
FY97 to FY07 (10 yr)	4.2%	6.0%	4.5%	11.3%	4.8%
FY07 to FY17 (10 yr)	4.3%	0.5%	3.8%	-0.4%	3.6%
FY97 to FY07 (20 yr)	4.2%	3.2%	4.2%	5.3%	4.2%
FY87 to FY17 (30 yr)	4.1%	2.0%	6.3%	5.9%	4.7%

By Revenue Source (GF Only)	1986-87	2016-17
LOCAL SOURCES (PROPERTY TAXES)		
Local Dist Taxes / Non-res tuition/MV Tax	611,573,975	1,865,016,903
Motor Vehicle Tax	in Prop Tax	155,164,316
Local Property / MV Taxes	611,573,975	2,020,181,219
LOCAL SOURCES (NON-PROPERTY TAX)		
Public Power district sales	10,380,895	32,760,877
Categorical Grants-Corp & Other Private		28,135,909
Total Local tuition received	7,213,581	4,979,699
Total Transportation received	299,910	223,928
Interest	8,314,881	3,289,893
Other local receipts	6,528,906	13,510,283
County/ESU sources	8,116,636	19,349,516
Non-revenue receipts	27,064,598	21,218,389
Total Revenue from Local Sources	67,919,407	123,468,495
STATE SOURCES:		
TEEOSA State Aid (GF+Ins Prem)	123,361,207	979,304,500
Early Childhood Programs	0	3,340,096
Adult Ed/Other	0	25,559
Special Education	55,408,859	215,094,536
Textbook loan program	0	557,367
High ability learners	0	2,342,962
Other	385,246	2,272,617
Wards of the Court (K-12 schools)	2,843,463	1,101,213
Homestead Exemption	12,714,520	35,795,616
Relief to Property Tax Payers	0	98,502,867
Personal Property Tax Credit	0	6,178,220
Nameplate Capacity Tax	0	1,862,959
State Apportionment	14,277,476	47,259,478
Prorata Motor Vehicle	2,080,868	4,853,976
Education Innovation Fund	0	1,944,047
Distance Ed Incentive	0	156,533
Early Childhood Endowment Grants	0	5,659,752
Career Education	0	3,855
Teacher Evaluation Development Grants	0	111,341
Nebraska Innovation Grant Program	0	18,317
Extended Learning Opportunity Grants	0	40,193
Total Aid from State Sources	225,779,682	1,406,426,005
FEDERAL SOURCES:		
Non-categorical sources	10,328,795	31,046,559
Categorical (w/o school lunch)	27,450,825	178,223,398
Total Aid from Federal Sources	37,779,621	209,269,957
TOTAL GENERAL FUND RECEIPTS	943,052,683	3,759,345,675

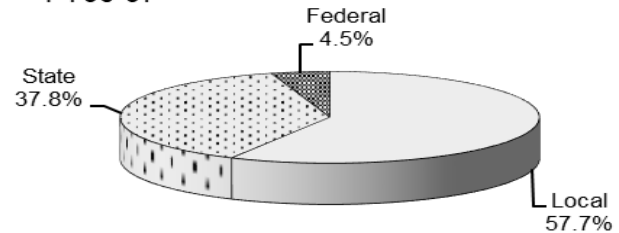
**Table 20 Total School General Fund Revenues
FY87 to FY17 - % of Total**

	(1) Prop Tax & MV Tax	(2) Other Local Sources	(3) State Sources	(4) Federal Sources	(5) Total Revenues
1986-87	64.9%	7.2%	23.9%	4.0%	100.0%
1996-97	53.7%	4.0%	37.8%	4.5%	100.0%
1997-98	51.3%	4.4%	39.3%	5.0%	100.0%
1998-99	47.4%	4.3%	42.9%	5.4%	100.0%
1999-00	47.8%	4.8%	42.4%	5.0%	100.0%
2000-01	49.5%	4.5%	40.4%	5.6%	100.0%
2001-02	48.5%	4.2%	41.1%	6.2%	100.0%
2002-03	49.2%	3.6%	40.0%	7.2%	100.0%
2003-04	51.4%	3.9%	37.3%	7.4%	100.0%
2004-05	51.7%	3.3%	35.9%	9.0%	100.0%
2005-06	50.4%	4.0%	36.7%	8.9%	100.0%
2006-07	50.6%	4.5%	36.7%	8.2%	100.0%
2007-08	49.9%	3.5%	38.0%	8.6%	100.0%
2008-09	50.6%	3.2%	39.1%	7.1%	100.0%
2009-10	48.7%	2.7%	36.8%	11.7%	100.0%
2010-11	48.7%	2.6%	34.2%	14.4%	100.0%
2011-12	53.1%	2.7%	36.1%	8.1%	100.0%
2012-13	53.1%	2.4%	36.7%	7.8%	100.0%
2013-14	54.0%	2.6%	37.3%	6.1%	100.0%
2014-15	54.0%	2.6%	37.1%	6.3%	100.0%
2015-16	53.1%	3.2%	37.8%	5.9%	100.0%
2016-17	53.7%	3.3%	37.4%	5.6%	100.0%
<u>Average</u>					
FY87 to FY97 (10 yr)	55.9%	5.4%	34.1%	4.6%	100.0%
FY97 to FY07 (10 yr)	50.1%	4.1%	38.9%	6.8%	100.0%
FY07 to FY17 (10 yr)	51.9%	3.0%	37.0%	8.1%	100.0%
FY97 to FY07 (20 yr)	51.2%	3.4%	37.8%	7.6%	100.0%
FY87 to FY17 (30 yr)	52.1%	3.8%	37.0%	7.0%	100.0%

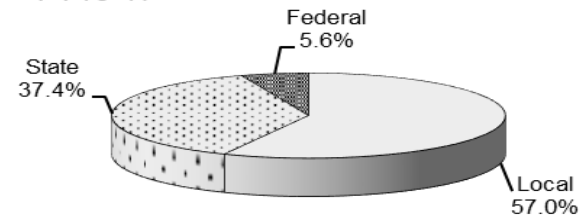
**School General Fund Revenues
FY86-87**



**School General Fund Revenues
FY96-97**



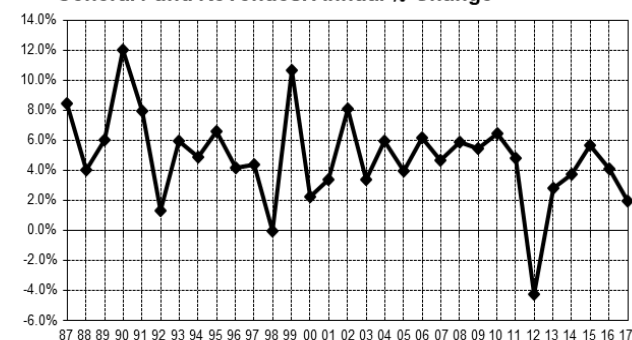
**School General Fund Revenues
FY16-17**



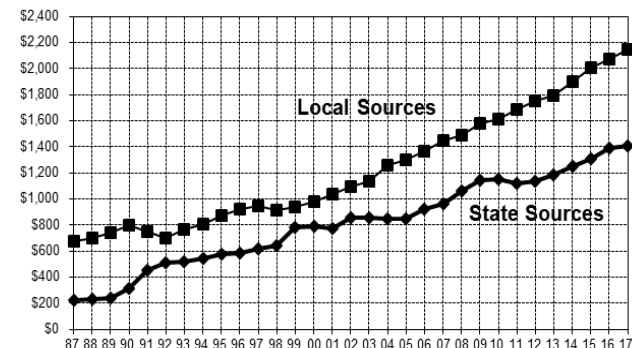
Comments and Observations - Table 19 and Table 20

1. The growth rate in total General Fund revenues as declined over the past three decades from 5.7% in FY87 to FY97 to 4.8% in FY97 to FY01, to 3.6% for the last 10 years FY07 to FY17.
2. In the 87 to 97 decade, growth in property tax revenues (3.7%) was about 1/3 the growth in state support (10.6%). With this differential, state support as a percent of total revenues increased from 24% to 38% while property taxes as a percent of total declined from 65% to 54%. This was mostly attributed to enactment of LB1059 in FY91 and fully implemented in FY92.
3. In the 97 to 07 decade, growth in property taxes was only slightly lower than state support, 4.2% versus 4.5% resulting in a small drop in property taxes as a percent of total to 51%.
4. In the last decade, 2007 to 2017, growth in property taxes was almost the same as the previous decade even though growth in state support was almost a full percentage point less. This coupled with an actual decline in federal sources resulted in total revenue growth being more than a full percentage point less than the prior decade. Even though growth in property taxes was virtually the same as the prior decade, the percent of total revenues from property taxes returned to the 54% level of the previous decade due to the lower growth in state support.

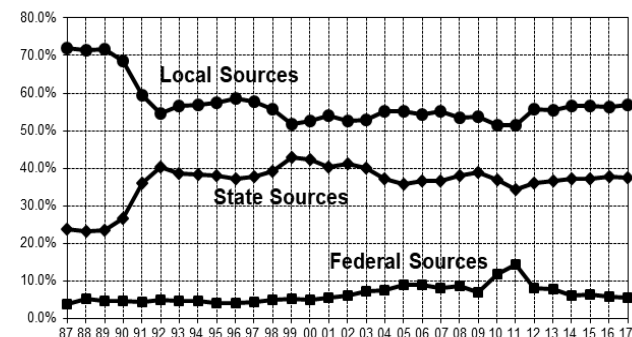
General Fund Revenues: Annual % Change



General Fund Revenue Sources: Dollars



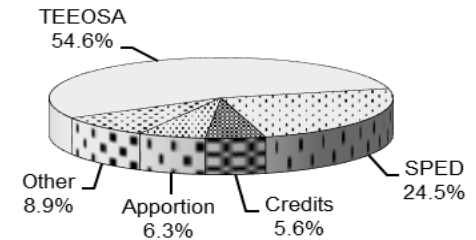
General Fund Revenue Sources: % of Total



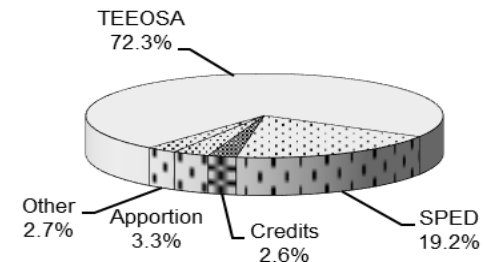
**Table 21 Breakdown of Revenue from State Sources
FY87 to FY17 – Millions of Dollars**

	(1) TEEOSA State Aid	(2) Special Ed	(3) Prop Tax Credits	(4) Homestd Exempt	(5) State Apportion	(6) All Other	(7) Total State
1986-87	123.4	55.4	0.0	12.7	14.3	20.0	225.8
1996-97	448.2	118.9	0.0	15.9	20.5	16.9	620.4
1997-98	465.9	122.9	0.0	16.7	20.4	20.0	645.9
1998-99	593.2	125.6	0.0	15.1	23.5	22.7	780.2
1999-00	595.4	129.1	0.0	15.1	24.0	25.2	788.9
2000-01	563.1	134.4	9.4	17.4	24.5	27.5	776.4
2001-02	646.9	141.7	0.0	18.0	27.9	19.5	854.0
2002-03	661.9	139.4	0.0	19.3	24.2	15.2	860.1
2003-04	640.6	149.4	0.0	22.5	23.7	12.5	848.6
2004-05	634.0	156.4	0.0	24.2	24.5	11.7	850.8
2005-06	700.8	159.7	0.0	24.8	23.4	13.2	921.9
2006-07	718.3	168.3	0.0	26.2	38.0	14.3	965.2
2007-08	769.5	173.1	38.2	29.5	32.0	17.2	1,059.4
2008-09	839.4	179.6	43.6	27.7	39.1	18.5	1,148.0
2009-10	840.2	181.5	43.4	30.6	36.2	19.9	1,151.7
2010-11	810.0	177.1	44.4	30.5	42.4	18.8	1,123.2
2011-12	822.1	179.4	44.4	30.5	39.1	18.6	1,134.1
2012-13	852.1	187.2	46.9	33.1	45.8	19.2	1,184.2
2013-14	906.6	196.8	50.4	30.4	44.0	21.1	1,249.3
2014-15	933.8	206.5	68.6	31.3	49.3	23.5	1,313.0
2015-16	973.0	209.7	103.5	32.2	48.2	27.2	1,393.8
2016-17	979.3	215.1	98.5	35.8	47.3	30.5	1,406.4
<u>Avg Annual % Change</u>							
FY87 to FY97 (10 yr)	13.8%	7.9%	--	2.3%	3.7%	-1.7%	10.6%
FY97 to FY07 (10 yr)	4.8%	3.5%	--	5.1%	6.4%	-1.6%	4.5%
FY07 to FY17 (10 yr)	3.1%	2.5%	--	3.2%	2.2%	7.8%	3.8%
FY97 to FY07 (20 yr)	4.0%	3.0%	--	4.1%	4.3%	3.0%	4.2%
FY87 to FY17 (30 yr)	7.1%	4.6%	--	3.5%	4.1%	1.4%	6.3%

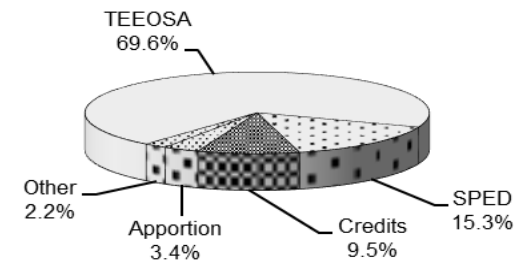
State Sources FY86-87



State Sources FY96-97



State Sources FY16-17



Comments and Observations - Table 21

1. Many people consider TEEOSA aid (and more specifically equalization aid) as the only source of state support. But there are actually other sources. TEEOSA is only 70% of total state sources. Equalization aid (\$877 million in FY17) is 89% of TEEOSA aid and 62% of all state sources.
2. Homestead Exemption reimbursement and Property Tax Credit receipts are two areas not often considered as state support of schools but are the fastest growing segment of state support, specifically the property tax credit program.

In both cases, the dollar amounts originally show up as property taxes levied in the certificate of taxes levied (CTL) data compiled by the Nebraska Department of Revenue, Property Assessment Division. However the individual taxpayer then gets a “credit” against their property tax bill. They pay the amount after the credit and the state then reimburses the taxing districts for the credit amount.

<u>Credit Example</u>	<u>Taxes Levied</u>	<u>Prop Taxes Paid</u>
Paid by Taxpayers	na	3,820
Paid by State	na	180
Total Taxes Levied	4,000	4,000

3. The Annual Financial Report for FY2016-17 shows schools receiving about \$112.3 million of the \$204 million total property tax credit amount, \$98.5 million in the General Fund and \$13.8 million in the bond and building funds.
4. With respect to distribution of funds, TEEOSA and the Property Tax Credit program are virtual opposites. With TEEOSA, the higher the valuation the less state aid. With the Property Tax Credit, the higher the valuation the more state support.

**Table 22 School General Fund Revenues – FY2016-17
By Enrollment Size**

	System Count	Avg Daily Membership (ADM)	(1) Property Taxes	(2) Other Local	(3) State Sources	(4) Federal Sources	(5) Total Receipts
Total							
<250	82	14,346	206,708,522	6,061,030	56,959,623	13,622,471	283,351,646
250-500	80	28,233	331,960,758	14,192,215	89,140,774	27,015,774	462,309,521
500-1,000	44	30,102	293,561,256	10,117,975	95,133,303	22,168,892	420,981,426
1,000-2,000	16	23,637	165,963,549	6,562,869	97,659,177	14,271,533	284,457,129
2,000-5,000	13	43,831	212,142,199	11,409,161	225,611,694	26,924,115	476,087,169
>5,000	9	161,672	809,844,934	75,125,245	841,921,434	105,267,172	1,832,158,784
Total	244	301,821	2,020,181,219	123,468,495	1,406,426,005	209,269,957	3,759,345,675

Percent of State Total

<250	82	4.8%	10.2%	4.9%	4.0%	6.5%	7.5%
250-500	80	9.4%	16.4%	11.5%	6.3%	12.9%	12.3%
500-1,000	44	10.0%	14.5%	8.2%	6.8%	10.6%	11.2%
1,000-2,000	16	7.8%	8.2%	5.3%	6.9%	6.8%	7.6%
2,000-5,000	13	14.5%	10.5%	9.2%	16.0%	12.9%	12.7%
>5,000	9	53.6%	40.1%	60.8%	59.9%	50.3%	48.7%
Total	244	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Percent of Dist Total

<250	82	--	73.0%	2.1%	20.1%	4.8%	100.0%
250-500	80	--	71.8%	3.1%	19.3%	5.8%	100.0%
500-1,000	44	--	69.7%	2.4%	22.6%	5.3%	100.0%
1,000-2,000	16	--	58.3%	2.3%	34.3%	5.0%	100.0%
2,000-5,000	13	--	44.6%	2.4%	47.4%	5.7%	100.0%
>5,000	9	--	44.2%	4.1%	46.0%	5.7%	100.0%
Total	244	--	53.7%	3.3%	37.4%	5.6%	100.0%

Per Pupil

<250	82	--	\$14,409	\$423	\$3,971	\$950	\$19,752
250-500	80	--	11,758	503	3,157	957	16,375
500-1,000	44	--	9,752	336	3,160	736	13,985
1,000-2,000	16	--	7,021	278	4,132	604	12,035
2,000-5,000	13	--	4,840	260	5,147	614	10,862
>5,000	9	--	5,009	465	5,208	651	11,333
Total	244	--	6,693	409	4,660	693	12,456

**Table 23 Breakdown of Revenue from State Sources – FY2016-17
By Enrollment Size**

	System Count	Avg Daily Membership (ADM)	(1) TEEOSA Aid	(2) Special Education	(3) Homestead Exemption	(4) Property Tax Credits	(5) State Apportion.	(6) All Other	(7) Total State Sources
Total									
<250	82	14,346	21,691,580	12,382,644	1,203,236	16,302,965	2,029,490	3,349,708	56,959,623
250-500	80	28,233	31,350,569	22,684,646	2,782,610	22,686,611	4,169,664	4,622,547	88,296,647
500-1,000	44	30,102	39,582,351	22,945,509	3,823,159	18,336,283	4,783,172	5,662,829	95,133,303
1,000-2,000	16	23,637	63,084,404	16,221,676	3,197,944	7,916,724	3,712,246	3,526,183	97,659,177
2,000-5,000	13	43,831	173,615,261	26,863,340	5,856,805	7,861,932	6,746,992	4,667,364	225,611,694
>5,000	9	161,672	649,921,149	110,469,878	18,907,616	25,041,801	25,779,544	11,801,446	841,921,434
Total	244	301,821	979,245,314	211,567,693	35,771,371	98,146,316	47,221,108	33,630,076	1,405,581,878

Percent of State Total

<250	82	4.8%	2.2%	5.9%	3.4%	16.6%	4.3%	10.0%	4.1%
250-500	80	9.4%	3.2%	10.7%	7.8%	23.1%	8.8%	13.7%	6.3%
500-1,000	44	10.0%	4.0%	10.8%	10.7%	18.7%	10.1%	16.8%	6.8%
1,000-2,000	16	7.8%	6.4%	7.7%	8.9%	8.1%	7.9%	10.5%	6.9%
2,000-5,000	13	14.5%	17.7%	12.7%	16.4%	8.0%	14.3%	13.9%	16.1%
>5,000	9	53.6%	66.4%	52.2%	52.9%	25.5%	54.6%	35.1%	59.9%
Total	244	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Percent of Dist Total

<250	82	--	38.1%	21.7%	2.1%	28.6%	3.6%	5.9%	100.0%
250-500	80	--	35.5%	25.7%	3.2%	25.7%	4.7%	5.2%	100.0%
500-1,000	44	--	41.6%	24.1%	4.0%	19.3%	5.0%	6.0%	100.0%
1,000-2,000	16	--	64.6%	16.6%	3.3%	8.1%	3.8%	3.6%	100.0%
2,000-5,000	13	--	77.0%	11.9%	2.6%	3.5%	3.0%	2.1%	100.0%
>5,000	9	--	77.2%	13.1%	2.2%	3.0%	3.1%	1.4%	100.0%
Total	244	--	69.7%	15.1%	2.5%	7.0%	3.4%	2.4%	100.0%

Per Pupil

<250	82	--	\$1,512	\$863	\$84	\$1,136	\$141	\$234	\$3,971
250-500	80	--	1,110	803	99	804	148	164	3,127
500-1,000	44	--	1,315	762	127	609	159	188	3,160
1,000-2,000	16	--	2,669	686	135	335	157	149	4,132
2,000-5,000	13	--	3,961	613	134	179	154	106	5,147
>5,000	9	--	4,020	683	117	155	159	73	5,208
Total	244	--	3,244	701	119	325	156	111	4,657

Comments and Observations, - Table 22

1. Table 22 breaks down FY2016-17 school revenue sources by size of school district showing not just total dollar amounts but those amounts as a percent of the state total and the percent of their own total revenues. The table also shows the dollar amounts on a per pupil basis.
2. There are significant differences in total revenues per pupil ranging from a high of \$19,752 for schools with less than 250 students to a low of \$10,862 for schools with enrollment of 2,000 to 5,000. Note that these revenue per pupil numbers are virtually identical to the disbursements per pupil as found in Table 16. The statewide average is \$12,456.
3. Per pupil revenue from Other Local and Federal Sources varies little by size of school. Even per pupil revenue from state sources is surprisingly similar relative to total revenue differences. For example schools with under 250 students receive \$689 less state support per student than the state average which is relatively small compared to the total revenue difference of \$7,296.
4. Because revenues per pupil from all non-property tax sources are relatively even, the significant differences in total revenue (and spending) per pupil are translated into similar significant differences in property taxes per pupil with a range of \$14,409 for schools with under 250 students to \$4,840 for schools with 2,000 to 5,000 students. In other words, on a per pupil basis the significant differences in property taxes relates more to spending levels than non-property tax revenue sources.

Comments and Observations, - Table 23

1. Table 23 provides an enrollment size breakdown similar to Table 22 except it looks at the individual components of state sources.
2. In terms of the source of state support, all size districts receive the largest portion of their support from TEEOSA. However, smaller size districts receive a higher portion of their state support from Special Education and Property Tax Credit reimbursement.

This is especially true for the Property Tax Credit reimbursement which constitutes 29% of state support for <250 enrollment districts versus only 3% for districts above 5,000.

TEEOSA *State Aid*

Table 24 TEEOSA Aid by Fund Source

Fiscal Yr	State General Funds	Insurance Premium	ARRA, EDJOBS Lottery, & RSTF	TEEOSA (All Funds)	\$ Change	% Change	# of Systems	# of Non Equal
FY1968-69	25,000,000	0	0	25,000,000	25,000,000	--	--	--
FY1978-79	40,000,000	0	15,000,000	55,000,000	0	0.0%	--	--
FY1988-89	133,716,100	0	0	133,716,100	11,035,386	9.0%	--	--
FY1989-90	133,720,830	0	0	133,720,830	4,730	0.0%	--	--
FY1990-91	311,462,100	0	0	311,462,100	177,741,270	132.9%	--	--
FY1991-92	357,283,727	0	0	357,283,727	45,821,627	14.7%	--	--
FY1992-93	370,668,616	0	0	370,668,616	13,384,889	3.7%	299	81
FY1993-94	383,069,609	0	0	383,069,609	12,400,993	3.3%	299	73
FY1994-95	400,230,135	0	0	400,230,135	17,160,526	4.5%	293	60
FY1995-96	414,933,814	0	0	414,933,814	14,703,679	3.7%	289	50
FY1996-97	434,834,334	12,409,260	0	447,243,594	32,309,780	7.8%	289	37
FY1997-98	454,273,986	11,670,497	0	465,944,483	18,700,889	4.2%	289	37
FY1998-99	579,978,752	11,261,483	0	591,240,235	125,295,752	26.9%	284	33
FY1999-00	581,552,195	12,490,055	0	594,042,250	2,802,015	0.5%	283	44
FY2000-01	549,272,990	12,053,426	0	561,326,416	(32,715,834)	-5.5%	279	53
FY2001-02	630,212,142	14,868,591	0	645,080,733	83,754,317	14.9%	270	32
FY2002-03	647,477,820	14,450,387	0	661,928,207	16,847,474	2.6%	263	32
FY2003-04	625,337,469	15,364,409	0	640,701,878	(21,226,329)	-3.2%	261	40
FY2004-05	618,298,707	16,018,569	0	634,317,276	(6,384,602)	-1.0%	260	46
FY2005-06	683,473,181	17,121,101	0	700,594,282	66,277,006	10.4%	257	46
FY2006-07	704,377,213	14,090,116	0	718,467,329	17,873,047	2.6%	254	49
FY2007-08	753,555,548	15,058,425	0	768,613,973	50,146,644	7.0%	254	49
FY2008-09	825,056,857	14,333,724	0	839,390,581	70,776,608	9.2%	254	48
FY2009-10	824,960,159	15,247,109	93,668,750	933,876,018	94,485,437	11.3%	254	55
FY2010-11	795,941,721	13,992,839	198,897,916	1,008,832,476	74,956,458	8.0%	253	59
FY2011-12	804,689,087	17,151,812	212,958	822,053,857	(186,778,619)	-18.5%	251	95
FY2012-13	838,452,050	13,415,035	212,958	852,080,043	30,026,186	3.7%	249	102
FY2013-14	884,888,317	21,693,014	0	906,581,331	54,501,288	6.4%	249	114
FY2014-15	912,390,088	20,581,754	0	932,971,842	26,390,511	2.9%	249	124
FY2015-16	946,539,661	26,496,964	0	973,036,625	40,064,784	4.3%	245	159
FY2016-17	952,153,581	27,159,388	0	979,312,969	6,276,344	0.6%	245	170
FY2017-18	973,666,433	24,601,976	473,345	998,741,754	19,428,785	2.0%	245	178
FY2018-19	974,507,975	25,000,000	906,222	1,000,414,197	1,672,443	0.2%	244	175
Avg Annual % Change:								
FY69 to FY79 (10 Yr)	4.8%	--	--	8.2%				
FY79 to FY89 (10 Yr)	12.8%	--	--	9.3%				
FY89 to FY99 (10 Yr)	15.8%	--	--	16.0%				
FY99 to FY09 (10 Yr)	3.6%	2.4%	--	3.6%				
FY09 to FY19 (10 Yr)	1.7%	5.7%	--	1.8%				
FY69 to FY90 (Pre TEEOSA)	8.3%	--	--	8.3%				
FY92 to FY19 (Post TEEOSA)	3.8%	--	--	3.9%				

Comments and Observations, - Table 24

1. This table shows TEEOSA state aid over the past 51 years. The modern day state aid started in FY1968-69 at \$25 million. This coincided with the first year of state sales and income tax. A School Foundation and Equalization Act preceded TEEOSA which came into existence in FY90-91. The income tax increase that accompanied enactment of TEEOSA was phased-in to avoid fluctuating withholding rates so the first full year of TEEOSA was FY91-92.
2. Originally the dollar amount for TEEOSA was a set appropriation amount and the local effort rate (LER) fluctuated so that total calculated aid equaled the appropriation. The appropriation level was unofficially arrived at by calculating the estimated amount of revenue generated by the tax increase enacted with TEEOSA and adding that to the level of appropriation the year prior to TEEOSA, \$133.7 million.

When the Legislature enacted levy limits on local taxing districts, the LER became a fixed level (at five to ten cents less than the levy limit) starting in FY98-99 and then the total dollar amount of TEEOSA aid was derived and certified by the formula. That total certified amount is then financed with a portion of the insurance premium tax earmarked for schools and the rest with state sales and income taxes (General Fund).

3. In FY2009-10 and FY2010-11 federal ARRA and the EDJOBS funds were available and distributed through the formula. At the time there was much discussion of the “cliff effect”, a large decline in funding when these one-time monies were not available and the state would not replace these one-time monies. This “cliff effect” can be seen in FY11-12 when TEEOSA declined by 18.5%. Unofficially schools were “encouraged” to save money during the two high growth aid years to have some reserves available when the cliff hit. In the five year period from FY07 through the “cliff” in FY12 there were four high growth years and then the large decline in FY12 but an overall average annual growth of 2.7%.
4. Note that while the number of non-equalized districts has grown significantly from a low of 32 in FY03 to a high of 178 in FY16, there has always been districts not receiving equalization aid. In fact, the first full year TEEOSA was in effect there were 81 non-equalized districts.
5. There has been a continued slowdown in the average growth in TEEOSA state aid by decade with the lowest growth, 1.8% average over the past 10 years.

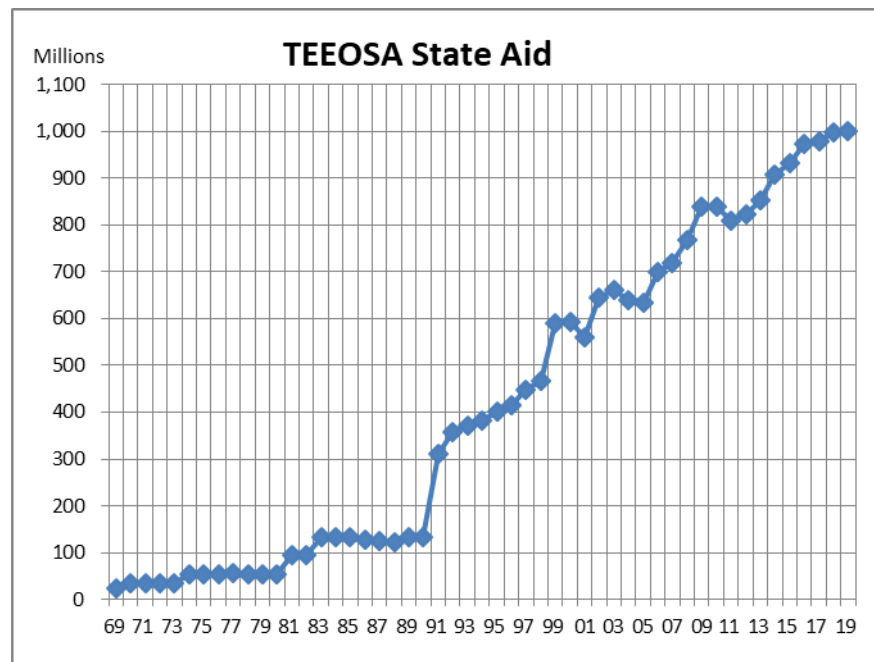


Table 25 TEEOSA by Aid Category

	Equalization	Foundation or Income Tax *	Option Enrollment	All Other	Total TEEOSA Aid	Percent of Total		
						Equalization	All Other	Total
FY1968-69	13,790,718	8,865,207	na	2,344,075	25,000,000	55.2%	44.8%	100.0%
FY1978-79	29,952,651	21,501,598	na	3,545,751	55,000,000	54.5%	45.5%	100.0%
FY1988-89	33,601,163	96,376,098	na	3,738,839	133,716,100	25.1%	74.9%	100.0%
FY1989-90	33,590,252	96,376,100	na	3,754,478	133,720,830	25.1%	74.9%	100.0%
FY1990-91	225,008,887	83,307,600	0	3,145,851	311,462,338	72.2%	27.8%	100.0%
FY1991-92	267,681,621	85,944,430	0	3,657,676	357,283,727	74.9%	25.1%	100.0%
FY1992-93	264,102,330	102,289,817	325,768	3,950,702	370,668,616	71.3%	28.7%	100.0%
FY1993-94	266,026,476	111,784,973	1,871,256	3,386,904	383,069,609	69.4%	30.6%	100.0%
FY1994-95	272,493,284	119,929,975	4,877,832	2,929,045	400,230,135	68.1%	31.9%	100.0%
FY1995-96	280,644,886	125,045,404	7,084,502	2,159,021	414,933,813	67.6%	32.4%	100.0%
FY1996-97	344,057,696	82,049,832	20,239,985	896,081	447,243,594	76.9%	23.1%	100.0%
FY1997-98	362,865,382	81,506,813	20,783,004	789,284	465,944,483	77.9%	22.1%	100.0%
FY1998-99	485,879,395	79,438,024	22,851,793	3,071,023	591,240,235	82.2%	17.8%	100.0%
FY1999-00	484,006,299	77,551,704	24,738,113	7,746,133	594,042,250	81.5%	18.5%	100.0%
FY2000-01	452,760,943	74,322,835	27,966,982	6,275,656	561,326,416	80.7%	19.3%	100.0%
FY2001-02	539,245,561	69,785,428	32,504,389	3,545,355	645,080,733	83.6%	16.4%	100.0%
FY2002-03	578,575,673	54,163,636	24,541,677	4,647,221	661,928,207	87.4%	12.6%	100.0%
FY2003-04	557,212,679	49,723,503	28,077,682	5,688,014	640,701,878	87.0%	13.0%	100.0%
FY2004-05	552,391,978	42,402,419	35,060,761	4,462,118	634,317,276	87.1%	12.9%	100.0%
FY2005-06	622,639,057	35,943,338	40,021,991	1,989,896	700,594,282	88.9%	11.1%	100.0%
FY2006-07	641,172,064	31,362,998	43,661,091	2,271,176	718,467,329	89.2%	10.8%	100.0%
FY2007-08	693,622,358	27,673,741	46,111,529	1,206,345	768,613,973	90.2%	9.8%	100.0%
FY2008-09	749,692,873	22,006,982	60,282,834	7,407,892	839,390,581	89.3%	10.7%	100.0%
FY2009-10	713,023,647	42,009,501	60,280,316	24,893,804	840,207,268	84.9%	15.1%	100.0%
FY2010-11	712,644,744	20,365,488	61,924,329	15,000,000	809,934,561	88.0%	12.0%	100.0%
FY2011-12	725,551,082	23,031,139	58,258,678	15,212,958	822,053,857	88.3%	11.7%	100.0%
FY2012-13	755,577,268	24,001,803	57,288,014	15,212,958	852,080,043	88.7%	11.3%	100.0%
FY2013-14	764,291,514	43,744,517	58,545,300	40,000,000	906,581,331	84.3%	15.7%	100.0%
FY2014-15	805,682,025	45,412,478	56,877,339	25,000,000	932,971,842	86.4%	13.6%	100.0%
FY2015-16	858,246,808	43,534,516	58,755,301	12,500,000	973,036,625	88.2%	11.8%	100.0%
FY2016-17	877,023,152	42,230,208	60,059,609	0	979,312,969	89.6%	10.4%	100.0%
FY2017-18	850,390,838	42,989,209	98,904,820	6,456,887	998,741,754	85.1%	14.9%	100.0%
FY2018-19	848,435,395	42,333,888	102,541,643	7,103,271	1,000,414,197	84.8%	15.2%	100.0%
Avg Annual Percent Change								
FY69 to FY79 (10 Yr)	8.1%	9.3%	--	4.2%	8.2%	55.1%	38.1%	6.7%
FY79 to FY89 (10 Yr)	1.2%	16.2%	--	0.5%	9.3%	29.6%	70.4%	100.0%
FY89 to FY99 (10 Yr)	30.6%	-1.9%	--	-1.9%	16.0%	70.7%	29.3%	100.0%
FY99 to FY09 (10 Yr)	4.4%	-12.0%	10.2%	9.2%	3.6%	86.4%	13.6%	100.0%
FY09 to FY19 (10 Yr)	1.2%	6.8%	5.5%	-0.4%	1.8%	87.0%	13.0%	100.0%
FY69 to FY90 (Pre TEEOSA)	4.3%	12.0%	--	2.3%	8.3%	40.8%	59.2%	100.0%
FY92 to FY19 (Post TEEOSA)	4.4%	-2.6%	--	2.5%	3.9%	84.5%	15.5%	100.0%

* Foundation aid until FY89-90, income tax rebate starting in FY90-91

Comments and Observations, - Table 25

1. At the inception of modern day state aid in FY1968-69, 55% of the amount was distributed as equalization aid and 45% as foundation and incentive/consolidation funds. As aid increased from \$25 million to \$133 million, about 80% of the increased amount was through foundation aid resulting in equalization aid dropping to only 25% of aid in FY89-90, the year prior to enactment of TEEOSA.
2. TEEOSA (aka LB1059) was enacted to provide more equalization aid as well as to increase total state aid and reduce property taxes. This was a proactive response to lawsuits in other states which were successful in regards to equalizing spending and tax levels. In its initial implementation, TEEOSA was 75% equalization aid and 25% in other forms mostly income tax rebate. The income tax rebate was 20% of residents' income tax liability.
3. In the first four years of full implementation of TEEOSA (FY92 through FY96), total aid increased by an average of 3.8% per year. Because the income tax rebate grew at almost 10% per year, equalization aid actually declined during this period. Equalization aid declined to 67% of the total with all indications that this trend would continue. The Legislature then capped the income tax rebate at the FY92-93 level, \$102, 289,817. Furthermore, net option funding was first paid out of the \$102.3 million with the remaining amount then distributed as income tax rebate prorated based on the 20% number. Starting in FY2017-18, the capped provision was eliminated and the income tax rebate amount was fixed at 2.23% of federal liability which was the effective level during the last year of the cap provision.

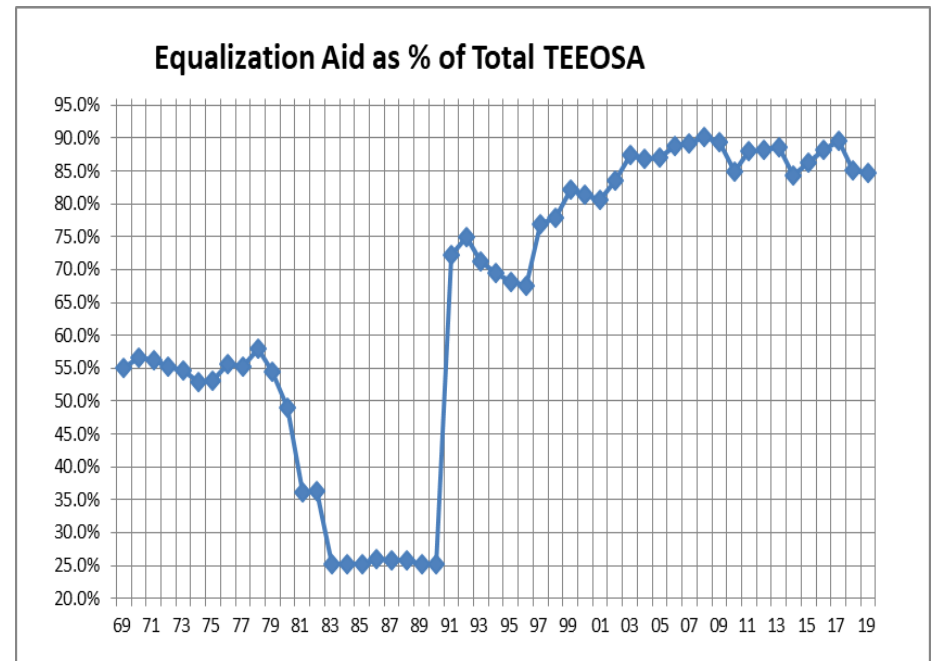


Table 26 TEEOSA Formula Components

TEEOSA AID	Certified FY2014-15	Certified FY2015-16	Certified FY2016-17	Certified FY2017-18	Certified FY2018-19
AFR Data Year	Actual 12-13	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17
Property Valuation Year	2013 actual	2014 actual	2015 actual	2016 actual	2017 actual
Income Tax Liability tax year	TY 2012	TY 2013	TY 2014	TY 2015	TY 2016
Total Adjusted GF Operating Expenditures	2,508,157,337	2,664,994,744	2,782,778,976	2,849,512,318	2,892,604,804
Gain/Loss per Basic Funding Calculation	(14,433,557)	1,959,571	1,027,018	(23,984)	9,327,306
Basic Funding	2,493,723,780	2,666,954,315	2,783,805,994	2,849,488,334	2,901,932,110
Transportation Allowance	65,811,144	70,552,704	71,813,965	67,949,880	68,434,231
Special Education Allowance	194,727,130	204,438,456	214,653,698	217,976,728	224,024,188
Distance Ed & Telecomm Allowance	5,891,560	6,230,762	5,981,767	6,630,303	6,328,937
Poverty Allowance	119,163,056	125,610,315	140,997,812	153,636,365	174,944,716
Limited English Proficiency Allowance	42,098,389	42,913,631	46,961,410	59,359,682	59,091,464
Focus School & Program Allowance	342,989	399,178	476,775	501,820	507,635
Elementary Site Allowance	6,142,354	6,451,368	6,115,160	5,486,999	5,152,274
Summer School Allowance	12,905,144	13,679,887	13,562,117	12,628,501	13,253,321
System Averaging Adjustment	21,936,257	18,086,766	22,268,890	20,876,140	24,631,380
Student growth adjustment	12,905,073	18,261,903	13,347,760	11,568,822	11,631,078
New school adjustment	4,899,324	3,121,920	8,936,796	14,480,458	9,055,420
Community Achievement Plan Adjustment	--	--	--	5,983,542	6,197,049
NEED stablization provisions	7,497,282	4,718,611	8,127,470	19,888,566	26,136,216
Poverty / LEP Corrections	856,016	354,820	8,587	(5,112,886)	4,270,971
Total Formula Need	3,038,899,496	3,206,774,637	3,337,058,201	3,441,343,254	3,535,590,990
Effective Yield from Local Effort Rate	1,557,091,389	1,562,039,587	1,565,258,400	1,953,639,572	2,032,079,444
Net Option Funding	56,877,339	58,755,301	60,059,609	98,904,820	102,541,643
Allocated Income Tax	45,412,478	43,534,516	42,230,208	42,989,209	42,333,888
Other Actual Receipts	445,842,924	457,407,270	478,458,825	489,435,273	504,003,571
Minimum Levy Adjustment	95,822,232	204,620,397	302,817,529	0	0
Teacher Education Aid	15,000,000	7,500,000	0	0	0
Instructional Time Aid	10,000,000	5,000,000	0	0	0
Community Achievement Plan Aid	--	--	--	5,983,542	6,197,049
Total Formula Resources	2,226,046,362	2,338,857,071	2,448,824,571	2,590,952,416	2,687,155,595
Calculated Equalization Aid	812,853,134	867,917,566	888,233,630	850,390,838	848,435,395
Net Option Funding	56,877,339	58,755,301	60,059,609	98,904,820	102,541,643
Allocated Income Tax	45,412,478	43,534,516	42,230,208	42,989,209	42,333,888
Community Achievement Plan Aid	--	--	--	5,983,542	6,197,049
Transition Aid	--	--	--	473,345	906,222
Non Equalized Levy Adjustment	(4,014,240)	(5,847,510)	(6,274,412)	0	0
Teacher Education Aid	15,000,000	7,500,000	0	0	0
Instructional Time Aid	10,000,000	5,000,000	0	0	0
Learning Community, impact of non equaliz	(3,267,191)	(3,823,248)	(4,936,066)	0	0
TEEOSA State Aid	932,971,842	973,036,625	979,312,969	998,741,754	1,000,414,197

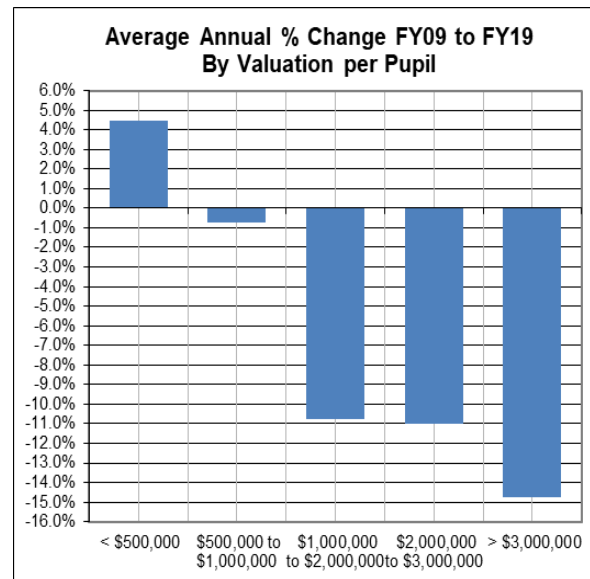
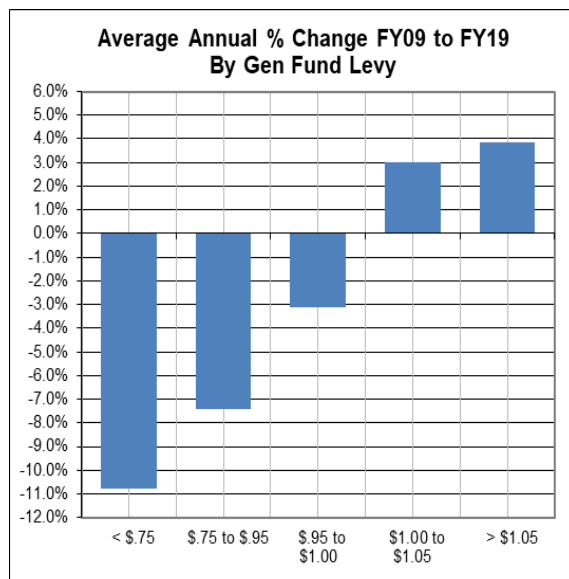
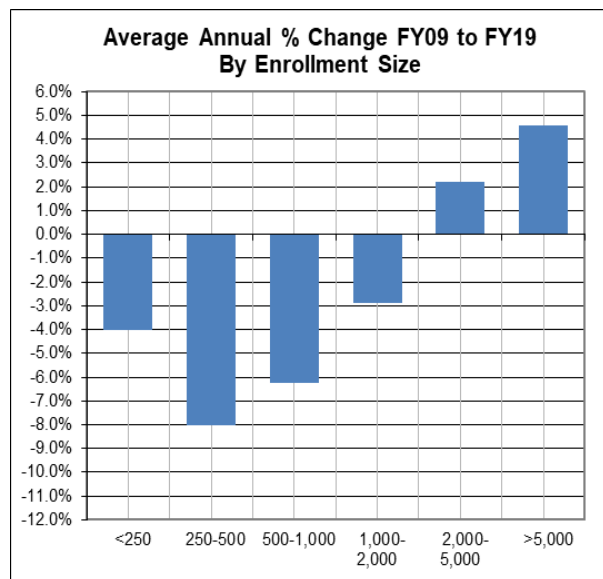
**Intentionally left
blank**

Table 27 TEEOSA Aid by Category of Schools: FY99 to FY19

	# of Systems	ADM 2016-17	FY1998-99 TEEOSA	FY2008-09 TEEOSA	FY2018-19 TEEOSA	Average Annual % Change		
						10 Yr 99 to 09	10 Yr 09 to 19	20 Yr 99 to 19
By Enrollment Size								
<250	82	14,346	35,004,166	35,248,912	23,374,288	0.1%	-4.0%	-2.0%
250-500	80	28,233	76,620,480	88,375,021	38,388,450	1.4%	-8.0%	-3.4%
500-1,000	44	30,102	67,001,891	73,638,025	38,657,381	0.9%	-6.2%	-2.7%
1,000-2,000	16	23,637	55,088,951	75,907,581	56,572,081	3.3%	-2.9%	0.1%
2,000-5,000	13	43,831	83,734,601	135,468,573	168,418,195	4.9%	2.2%	3.6%
>5,000	9	161,672	273,302,396	430,752,469	675,003,802	4.7%	4.6%	4.6%
State Total	244	301,821	590,752,486	839,390,581	1,000,414,197	3.6%	1.8%	2.7%
By Enrollment Trend (10 yr)								
Growing	90	229,956	402,982,112	616,081,478	894,255,970	4.3%	3.8%	4.1%
Declining	154	71,865	187,770,373	223,309,103	106,158,227	1.7%	-7.2%	-2.8%
State Total	244	301,821	590,752,486	839,390,581	1,000,414,197	3.6%	1.8%	2.7%
By Equalization Status								
Equalized	69	231,125	439,086,181	675,653,014	938,953,201	4.4%	3.3%	3.9%
Non-Equalized	175	70,697	151,666,305	163,737,567	61,460,996	0.8%	-9.3%	-4.4%
State Total	244	301,821	590,752,486	839,390,581	1,000,414,197	3.6%	1.8%	2.7%
By Per Pupil Cost								
< \$11,000	16	80,974	138,890,056	180,492,080	219,009,207	2.7%	2.0%	2.3%
\$11,000-14,000	57	170,192	320,333,053	519,660,587	714,348,932	5.0%	3.2%	4.1%
\$14,000-17,000	76	29,109	76,736,639	74,319,104	33,437,925	-0.3%	-7.7%	-4.1%
\$17,000-20,000	54	14,624	36,218,786	40,192,657	20,010,971	1.0%	-6.7%	-2.9%
> \$20,000	41	6,923	18,573,951	24,726,154	13,607,162	2.9%	-5.8%	-1.5%
State Total	244	301,821	590,752,486	839,390,581	1,000,414,197	3.6%	1.8%	2.7%
By GF Levy								
< \$.75	109	33,162	73,463,988	60,828,765	19,419,905	-1.9%	-10.8%	-6.4%
\$.75 to \$.95	66	31,296	71,647,843	92,552,252	42,842,690	2.6%	-7.4%	-2.5%
\$.95 to \$1.00	20	8,943	22,817,688	30,659,595	22,360,304	3.0%	-3.1%	-0.1%
\$1.00 to \$1.05	41	141,315	250,642,951	367,270,734	494,792,271	3.9%	3.0%	3.5%
> \$1.05	8	87,105	172,180,015	288,079,235	420,999,027	5.3%	3.9%	4.6%
State Total	244	301,821	590,752,486	839,390,581	1,000,414,197	3.6%	1.8%	2.7%
By Per Pupil Valuation								
< \$500,000	20	171,719	317,837,328	515,827,193	796,306,676	5.0%	4.4%	4.7%
\$500,000 to \$1,000,000	36	65,145	117,578,570	167,742,902	155,531,507	3.6%	-0.8%	1.4%
\$1,000,000 to \$2,000,000	92	40,794	97,684,546	110,969,558	35,563,920	1.3%	-10.8%	-4.9%
\$2,000,000 to \$3,000,000	68	18,876	48,345,359	35,923,760	11,207,797	-2.9%	-11.0%	-7.0%
> \$3,000,000	28	5,288	9,306,683	8,927,168	1,804,297	-0.4%	-14.8%	-7.9%
State Total	244	301,821	590,752,486	839,390,581	1,000,414,197	3.6%	1.8%	2.7%

Comments and Observations, - Table 27

1. For analysis purposes, a variety of data categories were designed to reflect demographics of schools such as size, per pupil spending, property tax levy, and property valuation per pupil. Each school district is then placed into the respective categories based on the latest data which is the 2016-17 AFR, FY2018-19 TEEOSA aid certification, or 2017 property tax data.
2. shows the number of school systems and ADM student count in each of the various categories as well as TEEOSA aid for FY1998-99, FY2008-09 and FY2018-19. The average annual percent change is then calculated for the first 10 year period, the past ten years, and the entire 20 year period.
3. In general, school systems with the highest increase in TEEOSA aid tend to be those with low valuation per pupil, high General Fund levies, growing enrollments and/or low spending per pupil. These also tend to be higher in enrollment size.
4. In general, school systems with declining or low growth in TEEOSA aid tend to be those with high valuation per pupil, low General Fund levies, declining enrollments and/or high spending per pupil. These also tend to be lower in enrollment size.



**Intentionally left
blank**

Property Taxes and Valuations

Table 28 Property Valuations by Sector - 1971 to 2017

Tax Year	Property Valuations by Sector *				
	Agricultural	Residential	Comm/Indust	PS/RR	Total
1971	6,920,566,432	4,199,756,053	3,036,654,727	668,995,997	14,825,973,209
1977	8,524,951,439	5,813,118,602	4,787,565,127	1,008,661,449	20,134,296,617
1987	11,122,494,986	18,223,439,503	9,148,988,457	2,268,656,163	40,763,579,109
1997	19,637,313,769	32,582,499,470	14,386,731,622	2,442,094,024	69,048,638,885
1998	21,018,030,846	35,531,912,756	15,635,317,856	2,418,372,067	74,603,633,525
1999	22,390,461,705	39,294,156,738	16,945,885,802	2,869,153,995	81,499,658,240
2000	23,230,800,558	42,532,972,677	19,503,127,293	3,040,652,797	88,307,553,325
2001	24,070,056,135	46,027,877,877	20,589,397,807	3,250,882,393	93,938,214,212
2002	24,868,489,352	48,423,457,282	21,480,955,044	3,389,778,240	98,162,679,918
2003	25,930,317,003	52,046,730,927	22,788,132,187	3,434,860,986	104,200,041,103
2004	27,077,181,713	55,508,061,158	23,209,249,338	3,328,751,501	109,123,243,710
2005	28,655,685,523	59,922,073,133	24,484,627,753	3,205,246,966	116,267,633,375
2006	30,870,954,820	65,015,992,089	25,939,021,051	3,238,210,666	125,064,178,626
2007	31,841,904,530	69,260,735,231	27,564,797,410	3,326,417,392	131,993,854,563
2008	35,040,222,547	71,671,371,346	29,568,110,612	3,630,358,611	139,910,063,116
2009	39,434,563,400	72,536,154,810	31,070,064,562	4,585,430,102	147,626,212,874
2010	43,869,052,743	73,391,373,265	31,588,967,911	5,155,754,302	154,005,148,221
2011	49,060,101,552	74,284,294,830	31,906,927,521	5,476,922,563	160,728,246,466
2012	55,344,161,637	75,468,895,345	32,931,480,471	6,214,187,258	169,958,724,711
2013	67,495,778,335	76,606,449,070	33,851,985,050	6,398,949,460	184,353,161,915
2014	86,000,350,043	78,900,400,307	34,659,967,009	6,609,682,136	206,170,399,495
2015	101,386,066,506	82,506,293,288	36,354,994,958	7,421,571,027	227,668,925,779
2016	107,220,430,437	86,251,445,484	37,335,377,324	7,517,111,134	238,324,364,379
2017	106,695,160,764	91,530,227,075	39,366,415,348	7,611,536,947	245,203,340,134
Average Annual % Change					
1971-1977 (6 yr)	3.5%	5.6%	7.9%	7.1%	5.2%
1977-1987 (10 yr)	2.7%	12.1%	6.7%	8.4%	7.3%
1987-1997 (10 yr)	5.8%	6.0%	4.6%	0.7%	5.4%
1997-2007 (10 yr)	5.0%	7.8%	6.7%	3.1%	6.7%
2007-2017 (10 yr)	12.9%	2.8%	3.6%	8.6%	6.4%
1997-2017 (20 yr)	8.8%	5.3%	5.2%	5.8%	6.5%
* Excludes motor vehicle valuations which were removed to a separate tax and fee starting in 1997					

Comments and Observations, - Table 28

1. The last decade, 2007 to 2017, has seen unprecedented growth in agricultural land valuations. Agricultural sector valuation increased by double digits for eight consecutive years from 2008 through 2015, with an average annual growth of 12.9%, the highest of the last five decades.

At the same time, residential valuation had an average annual increase of 2.8%, the lowest average growth of the last five decades. Not only the lowest but less than half of the previous lowest decade.

With these large differential in growth, ag sector valuation as a percentage of total valuation increased from 24% in 2007 to 45% in 2016 while residential value portion of the total declined from 52% to 36%.

2. However those 2007 proportions were the all-time low for the agricultural sector and the all-time high level for residential. From 1993 through 2007 agricultural valuation grew at half the rate of residential property. Part of this was due to lowering agricultural land taxable value from 100% to 80% and then to 75%.

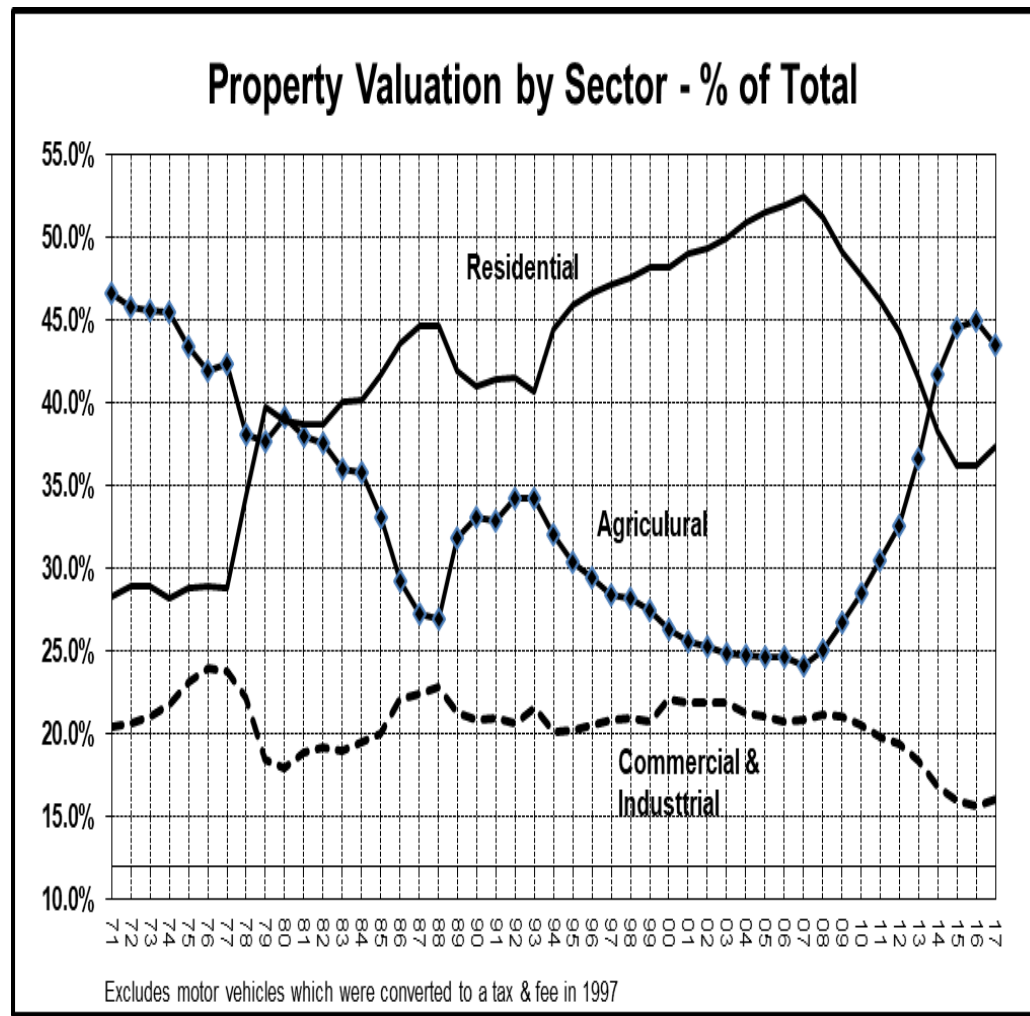


Table 29 Property Taxes Levied by Type of Subdivision - 1971 to 2017

Tax Year Levied	K-12 Schools	County	City	All Other	Total Gross Property Taxes
1971	241,719,850	67,941,724	58,579,110	21,315,273	389,555,957
1977	392,818,660	104,203,795	88,979,987	52,847,014	638,849,456
1987	687,416,061	154,933,300	145,214,399	113,411,342	1,100,975,102
1997	957,975,232	229,054,745	175,080,143	184,431,350	1,546,541,469
1998	897,329,934	227,198,116	175,402,891	171,568,618	1,471,499,559
1999	950,994,794	229,116,147	186,516,508	152,845,090	1,519,472,538
2000	1,043,281,114	242,907,650	190,534,175	163,858,780	1,640,581,719
2001	1,078,506,900	270,198,652	203,672,425	209,455,613	1,761,833,590
2002	1,143,578,889	292,056,327	210,563,949	221,947,421	1,868,146,585
2003	1,254,770,486	321,016,370	219,615,828	243,224,718	2,038,627,402
2004	1,307,534,622	340,606,873	226,999,695	264,398,910	2,139,540,101
2005	1,378,914,526	368,559,351	241,989,667	292,534,722	2,281,998,266
2006	1,474,275,271	393,816,418	253,672,669	320,299,223	2,442,063,581
2007	1,552,763,379	417,047,416	274,204,507	337,597,206	2,581,612,508
2008	1,632,162,007	442,543,981	290,516,115	357,630,161	2,722,852,264
2009	1,716,241,504	464,194,036	311,282,052	384,408,583	2,876,126,175
2010	1,778,846,009	492,464,502	320,814,632	398,955,708	2,991,080,851
2011	1,843,237,551	513,300,121	333,718,492	418,491,734	3,108,747,898
2012	1,922,638,274	541,757,212	340,610,815	426,873,450	3,231,879,751
2013	2,024,910,737	564,516,999	344,063,476	467,229,028	3,400,720,240
2014	2,139,647,684	577,726,938	351,918,875	495,785,207	3,565,078,704
2015	2,280,164,356	600,786,669	369,262,696	531,219,747	3,781,433,468
2016	2,353,467,457	620,330,265	380,643,702	550,443,553	3,904,884,977
2017	2,436,664,176	644,226,173	398,746,875	575,100,305	4,054,737,529
Average Annual Percent Change					
1971 to 1977 (6 yrs)	8.4%	7.4%	7.2%	16.3%	8.6%
1977 to 1987 (10 yrs)	5.8%	4.0%	5.0%	7.9%	5.6%
1987 to 1997 (10 yrs)	3.4%	4.0%	1.9%	5.0%	3.5%
1997 to 2007 (10 yrs)	4.9%	6.2%	4.6%	6.2%	5.3%
2007 to 2017 (10 yrs)	4.6%	4.4%	3.8%	5.5%	4.6%
1997 to 2017 (20 yrs)	4.8%	5.3%	4.2%	5.9%	4.9%

Table 30 Property Taxes Levied by Sector - 1997 to 2017

Tax Year	All Property Taxes Levied by Sector				
	Agricultural	Residential	Comm/Indust	PS/RR	Total
1997	377,923,225	776,407,783	339,142,390	53,060,484	1,546,533,882
1998	350,315,844	748,761,787	326,778,686	45,643,242	1,471,499,559
1999	352,477,277	782,301,117	333,658,407	51,035,737	1,519,472,538
2000	367,060,513	838,659,297	380,874,043	53,987,866	1,640,581,719
2001	379,593,310	915,667,687	408,607,891	57,964,697	1,761,833,586
2002	397,941,281	976,126,404	432,702,361	61,376,537	1,868,146,583
2003	428,405,082	1,076,296,518	470,154,755	63,771,046	2,038,627,401
2004	450,166,898	1,149,395,021	478,515,949	61,462,233	2,139,540,101
2005	477,603,002	1,241,206,573	504,226,715	58,961,977	2,281,998,267
2006	514,234,077	1,337,633,527	530,482,087	59,713,890	2,442,063,581
2007	536,405,803	1,422,072,795	561,768,500	61,365,410	2,581,612,508
2008	582,919,154	1,471,445,761	601,889,524	66,597,825	2,722,852,264
2009	644,357,856	1,507,150,278	641,560,319	83,048,449	2,876,116,902
2010	709,052,928	1,535,234,524	654,844,258	91,949,141	2,991,080,851
2011	784,486,684	1,561,202,400	666,844,995	96,213,819	3,108,747,898
2012	863,577,979	1,576,336,834	685,204,930	106,760,005	3,231,879,748
2013	994,595,968	1,595,969,634	703,117,359	107,037,277	3,400,720,239
2014	1,139,442,564	1,614,121,529	705,761,044	105,753,567	3,565,078,704
2015	1,255,809,815	1,673,516,763	737,990,889	114,116,000	3,781,433,467
2016	1,294,387,101	1,741,499,879	754,309,337	114,688,660	3,904,884,977
2017	1,291,177,998	1,849,649,962	797,362,643	116,546,927	4,054,737,530
Average Annual % Change					
1997-2002 (5 yr)	1.0%	4.7%	5.0%	3.0%	3.9%
2002-2007 (5 yr)	6.2%	7.8%	5.4%	0.0%	6.7%
2007-2012 (5 yr)	10.0%	2.1%	4.1%	11.7%	4.6%
2012-2017 (5 yr)	8.4%	3.2%	3.1%	1.8%	4.6%
1997-2007 (10 yr)	3.6%	6.2%	5.2%	1.5%	5.3%
2007-2017 (10 yr)	9.2%	2.7%	3.6%	6.6%	4.6%
1997-2017 (20 yr)	6.3%	4.4%	4.4%	4.0%	4.9%

Table 31 Property Taxes Levied by Sector – K-12 Schools Only

Tax Year	K-12 Property Taxes Levied by Sector				
	Agricultural	Residential	Comm/Indust	PS/RR	Total
1997	254,967,055	464,067,682	205,546,719	33,393,021	957,974,477
1998	237,275,218	438,550,535	193,016,884	28,487,297	897,329,934
1999	244,516,774	470,905,458	203,030,864	32,541,698	950,994,794
2000	257,110,756	514,462,358	236,524,866	35,183,135	1,043,281,114
2001	255,112,797	542,167,042	244,898,593	36,328,464	1,078,506,896
2002	268,067,169	577,743,602	259,198,936	38,569,182	1,143,578,889
2003	288,524,862	642,390,967	283,561,581	40,293,075	1,254,770,486
2004	301,615,041	680,411,970	286,859,552	38,648,060	1,307,534,622
2005	315,739,750	727,134,406	299,325,748	36,714,623	1,378,914,526
2006	339,055,969	783,445,702	314,728,923	37,044,677	1,474,275,271
2007	351,644,375	830,939,487	332,248,493	37,931,025	1,552,763,379
2008	381,253,686	855,165,441	354,733,783	41,009,097	1,632,162,007
2009	421,512,901	868,898,061	374,745,519	51,085,023	1,716,241,505
2010	462,600,374	879,851,026	379,895,116	56,499,493	1,778,846,009
2011	509,896,735	890,339,861	383,897,280	59,103,675	1,843,237,551
2012	561,504,269	900,680,659	394,733,103	65,720,242	1,922,638,274
2013	648,436,363	907,696,482	402,835,816	65,942,077	2,024,910,737
2014	745,817,076	921,845,472	406,813,277	65,171,859	2,139,647,684
2015	822,424,420	959,634,478	427,237,498	70,867,960	2,280,164,356
2016	845,123,918	999,408,670	437,731,470	71,203,399	2,353,467,457
2017	837,424,694	1,063,622,430	463,256,071	72,360,981	2,436,664,177
Average Annual % Change					
1997-2002 (5 yr)	1.0%	4.5%	4.7%	2.9%	3.6%
2002-2007 (5 yr)	5.6%	7.5%	5.1%	-0.3%	6.3%
2007-2012 (5 yr)	9.8%	1.6%	3.5%	11.6%	4.4%
2012-2017 (5 yr)	8.3%	3.4%	3.3%	1.9%	4.9%
1997-2007 (10 yr)	3.3%	6.0%	4.9%	1.3%	4.9%
2007-2017 (10 yr)	9.1%	2.5%	3.4%	6.7%	4.6%
1997-2017 (20 yr)	6.1%	4.2%	4.1%	3.9%	4.8%

**Intentionally left
blank**

**Table 32 Sector Valuation and K-12 Property Taxes
By Enrollment Size - 2017**

	# of Dist.	Agricultural	Residential	Comm/Indust	PS/RR	Total
Total K-12 Property Taxes						
<250	82	200,064,799	26,458,635	6,567,565	10,667,046	243,758,044
250-500	80	297,223,335	58,256,733	18,281,937	15,601,347	389,363,352
500-1,000	44	219,803,830	94,125,041	27,767,068	13,585,639	355,281,578
1,000-2,000	16	80,637,841	80,360,801	32,543,887	8,626,294	202,168,823
2,000-5,000	13	31,952,485	159,835,727	71,455,623	9,091,041	272,334,877
>5,000	9	8,521,851	644,318,718	306,187,080	14,729,854	973,757,502
Total	244	838,204,142	1,063,355,654	462,803,159	72,301,222	2,436,664,177
Average Levy						
<250		\$0.645	\$0.693	\$0.661	\$0.666	\$0.651
250-500		\$0.768	\$0.826	\$0.795	\$0.843	\$0.780
500-1,000		\$0.844	\$0.947	\$0.872	\$0.931	\$0.875
1,000-2,000		\$1.067	\$1.128	\$1.098	\$1.105	\$1.097
2,000-5,000		\$1.193	\$1.265	\$1.240	\$1.208	\$1.248
>5,000		\$1.236	\$1.264	\$1.267	\$1.262	\$1.265
Total		\$0.786	\$1.162	\$1.176	\$0.950	\$0.994
% of Tax Base						
<250		82.9%	10.2%	2.7%	4.3%	100.0%
250-500		77.6%	14.1%	4.6%	3.7%	100.0%
500-1,000		64.1%	24.5%	7.8%	3.6%	100.0%
1,000-2,000		41.0%	38.7%	16.1%	4.2%	100.0%
2,000-5,000		12.3%	57.9%	26.4%	3.4%	100.0%
>5,000		0.9%	66.2%	31.4%	1.5%	100.0%
Total		43.5%	37.3%	16.1%	3.1%	100.0%
Valuation Per Pupil						
<250		2,162,962	266,274	69,215	111,672	2,610,123
250-500		1,371,207	249,692	81,446	65,528	1,767,872
500-1,000		864,663	330,068	105,842	48,475	1,349,048
1,000-2,000		319,688	301,391	125,420	33,030	779,529
2,000-5,000		61,108	288,156	131,464	17,164	497,893
>5,000		4,265	315,273	149,445	7,220	476,203
Total		353,505	303,260	130,430	25,219	812,413
% of State Total Valuation						
<250		29.1%	4.2%	2.5%	21.0%	15.3%
250-500		36.3%	7.7%	5.8%	24.3%	20.4%
500-1,000		24.4%	10.9%	8.1%	19.2%	16.6%
1,000-2,000		7.1%	7.8%	7.5%	10.3%	7.5%
2,000-5,000		2.5%	13.8%	14.6%	9.9%	8.9%
>5,000		0.6%	55.7%	61.4%	15.3%	31.4%
Total		100.0%	100.0%	100.0%	100.0%	100.0%

**Table 33 Sector Valuation and K-12 Property Taxes
By Equalized and Non-Equalized Districts - 2017**

	# of Dist.	Agricultural	Residential	Comm/Indust	PS/RR	Total
Total K-12 Property Taxes						
Equalized	69	165,887,841	872,140,020	383,775,407	36,347,856	1,458,151,124
Non-Equalized	175	672,316,301	191,215,635	79,027,752	35,953,366	978,513,053
Total	244	838,204,142	1,063,355,654	462,803,159	72,301,222	2,436,664,177
Average Levy						
Equalized		\$1.101	\$1.244	\$1.247	\$1.181	\$1.225
Non-Equalized		\$0.734	\$0.893	\$0.919	\$0.793	\$0.776
Total		\$0.786	\$1.162	\$1.176	\$0.950	\$0.994
% of Tax Base						
Equalized		12.7%	58.9%	25.8%	2.6%	100.0%
Non-Equalized		72.6%	17.0%	6.8%	3.6%	100.0%
Total		43.5%	37.3%	16.1%	3.1%	100.0%
Valuation Per Pupil						
Equalized		65,193	303,378	133,115	13,311	514,998
Non-Equalized		1,296,067	302,872	121,649	64,147	1,784,735
Total		353,505	303,260	130,430	25,219	812,413
% of State Total Valuation						
Equalized		14.1%	76.6%	78.2%	40.4%	48.5%
Non-Equalized		85.9%	23.4%	21.8%	59.6%	51.5%
Total		100.0%	100.0%	100.0%	100.0%	100.0%

Table 34 Excess Valuation in TEEOSA Formula – FY2018-19 Certification

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
System	Total	Subtotal	Subtotal	Total	NEEDS - Resources		"Excess" as	"Excess" as
Count	Calculated	Gross Yield from	All other	Calculated	> 0	< 0	% of Yield	% of Ag Land
	NEEDS	\$1.0203 LER	Receipts	Resources	Equal Aid	"Excess"	from LER	LER Yield

By Enrollment Size

Total

<250	82	267,882,710	385,067,693	42,431,646	427,499,339	9,968,805	(169,585,434)	46.0%	58.7%
250-500	80	430,690,437	512,716,326	71,812,015	584,528,341	18,714,430	(172,552,334)	37.2%	47.8%
500-1,000	44	397,687,006	417,826,905	70,608,226	488,435,131	23,554,160	(114,302,285)	34.8%	47.2%
1,000-2,000	16	260,612,989	188,890,301	49,413,984	238,304,285	45,944,354	(23,635,650)	23.6%	33.7%
2,000-5,000	13	461,707,820	224,542,311	80,634,205	305,176,516	156,531,304	0	--	--
>5,000	9	1,717,010,028	788,452,499	340,176,075	1,128,628,574	593,688,937	(5,307,483)	14.4%	82.9%
Total	244	3,535,590,990	2,517,496,035	655,076,151	3,172,572,186	848,401,990	(485,383,186)	37.4%	48.9%

Per Pupil

<250	82	\$18,674	\$26,842	\$2,958	\$29,800	\$695	(\$11,821)		
250-500	80	15,255	18,160	2,544	20,704	663	(6,112)		
500-1,000	44	13,211	13,880	2,346	16,226	782	(3,797)		
1,000-2,000	16	11,026	7,991	2,091	10,082	1,944	(1,000)		
2,000-5,000	13	10,534	5,123	1,840	6,963	3,571	0		
>5,000	9	10,620	4,877	2,104	6,981	3,672	(33)		
Total	244	11,714	8,341	2,170	10,511	2,811	(1,608)		

By Equalized and Non-Equalized

Total

Equalized	69	2,527,430,772	1,220,370,897	458,657,885	1,679,028,782	848,401,990	0	--	--
Non-Equalized	175	1,008,160,218	1,297,125,138	196,418,266	1,493,543,404	0	(485,383,186)	37.4%	56.9%
Total	244	3,535,590,990	2,517,496,035	655,076,151	3,172,572,186	848,401,990	(485,383,186)	37.4%	48.9%

Per Pupil

Equalized	69	\$10,935	\$5,280	\$1,984	\$7,265	\$3,671	\$0		
Non-Equalized	175	14,260	18,348	2,778	21,126	0	(6,866)		
Total	244	11,714	8,341	2,170	10,511	2,811	(1,608)		

Comments and Observations, - Table 34

1. This table provides a summary of FY18-19 TEEOSA aid calculation data broken down by size of district and then equalized and non-equalized districts. Column 1 shows calculated NEEDS while total Resources are in column 4 broken down into its two main components, yield from LER (column 2) and Other Receipts (column 3).
2. On a per pupil basis, formula NEEDS for non-equalized districts are actually higher than for equalized districts (column 1 per pupil). This reflects the fact that the formula generates higher NEEDS for smaller districts. However, this higher level of NEEDS is totally offset by the much higher yield from local effort rate. (column 1)
3. Columns 5 and 6 show the results of the NEEDS - RESOURCES equation. If $NEEDS > RESOURCES$ (column 5) the difference is equalization aid. If $NEEDS - RESOURCES$ is zero or negative the school gets no equalization aid or is "non-equalized"
4. Column 6 shows that negative result in dollar terms while column 7 and 8 illustrate that "excess" as a percent of the yield from local effort rate relative to total valuation (column 7) or agricultural land only.(column 8). This illustrates the degree of "non-equalization" and basically shows the extent that yield from LER, and thus valuation, would have to decline before those districts would be equalized.

The highest are Elgin (78.4%), Bruning-Davenport (74.3%) and Humphrey (71.5%). Their valuations would have to decline by these percentages before they would receive any equalization aid. On the other hand Wayne is a non-equalized district but is only .01% from being equalized

Definition of Terms

Definition of Spending Categories

INSTRUCTION Column (1), (2) and (3) - Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Included here are the activities of aides or assistants of any type that directly assist in the instructional process.

SUPPORT SERVICES – PUPILS AND STAFF Column (4): Support Services-Pupils includes those activities that are designed to assess and improve the well-being of pupils and to supplement the teaching process including casework services for pupils and parents; non-attendance and enforcement of compulsory attendance laws, guidance services, health and psychological services, and safety and security. General Fund disbursements for student publications, social events, club activities, and expenditures for extra-curricular activities are included if these activities are not otherwise provided for in the Activities Fund.

Support Services-Staff includes activities associated with assisting the staff with the content and process of providing learning experiences for pupils and include expenditures for Retirement Incentive Plans and Staff Development Assistance, instructional staff training and curriculum development, school improvement efforts, implementation of standards, audio-visual and educational television and distance learning.

ADMINISTRATION + BUSINESS Column (5) Includes (1) activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in the general direction and management of the school district; (2) activities concerned with directing and managing the operation of a particular school or school building including principals, assistant principals, and the clerical staff for these activities; (3) activities concerned with purchasing, paying, transporting, and maintaining goods and services for the school district; (4) activities concerned with the fiscal operations of the school district such as budgeting, financial accounting, payroll, inventory control, and internal auditing; and acquiring or improving school district lands or buildings; (6) activities concerned with acquiring and maintaining general purpose vehicles such as trucks, tractors, and staff vehicles.

MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S) Column (6) Includes activities required in keeping the physical plant open, heated, lighted, and ready for use and in keeping the grounds, buildings and non-instruction equipment at their original condition of completeness and efficiency through repairs or replacement.

PUPIL TRANSPORTATION Column (7) Activities concerned with the conveyance of pupils to and from school, as provided by statute. Included are such activities as contracting, payments to parents, purchasing vehicles, leasing vehicles, servicing vehicles, and all costs associated with operating the vehicle.

ALL OTHER Column (8) This includes community services, state categorical programs, federal categorical programs, summer school, adult education, transfers (Inter-fund transfers from the General Fund to the School Lunch, Activities or Bond Fund or from other funds to the General Fund). About 90% of all amounts in this category are federal categorical programs.

Definition of Funds

A FUND is a sum of money or is the money derived from certain sources and set aside for specific purposes and activities. An ACCOUNT within a fund records the financial transactions that are similar in terms of a given frame of reference, either as a receipt or as a disbursement. The fund accounts collectively constitute a complete record of all transactions encompassed by the fund.

GENERAL FUND The General Fund finances all facets of services rendered by the school district. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted.

DEPRECIATION FUND may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation. The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

EMPLOYEE BENEFIT FUND An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.) To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. A school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation. The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

CONTINGENCY FUND A Contingency Fund is authorized by statute and may be established by a school district to fund uninsured losses and legal fees incurred by the school district for defense against public losses. Expenditures from this fund shall not exceed five percent of the total budgeted General Fund expenditures of the school district. To allocate monies from the General Fund, a school district shall show the movement of monies as an expense from the General Fund, and the Contingency Fund shall show the revenue as a transfer from the General Fund.

ACTIVITIES FUND The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation and would complicate the computation of the net expense incurred in conducting school services. The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund. The school district may divide this fund into more than one account to allocate a portion

of this fund for different purposes. The financial operations of all school-connected activities are a legal responsibility of the board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects that qualify for approval under policies established by the school district board of education for such activities.

SCHOOL NUTRITION FUND The School Lunch Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Lunch Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

BOND FUND The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e. trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds.

SPECIAL BUILDING FUND A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted.

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention projects. General Fund expenditures for the purpose of this fund are not allowable. The tax levy and duration of this fund is restricted.

COOPERATIVE FUND The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to the cooperative in their General Fund.

STUDENT FEE FUND The Student Fee Fund is a separate school district fund not funded by tax revenue into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education and Summer or Night School. Expenditures from this fund must be for the purposes for which the fees were collected.

Attachment XIX

BRIEF HISTORY OF NEBRASKA SCHOOL FINANCE LEGISLATION

This document provides a brief, general history of school finance legislation in Nebraska and is intended as a primer. The document does not provide an in-depth analysis or summarize every piece of legislation that amended Nebraska's school finance laws. This document also contains several additional laws that indirectly relate to school finance. This document was created using information provided from the Legislative Support Divisions, then compiled, and edited by the staff of Senator Jana Hughes.

In the beginning

The primary funding source for Nebraska's public schools has always been property taxes. During Nebraska's days as a territory, territorial laws relating to public schools required each public school district to levy a tax of 2 mills to support its schools and required the state to match the levy. (Until 1966, the state was authorized to levy a property tax.) The revenue collected was distributed on a per-pupil basis.

In 1881, the Legislature enacted legislation that created the State Common School Fund to provide free education to all Nebraska children. The revenue collected from the sale of school lands, fines, and forfeitures were credited to the fund. Additionally, the state tax levy was raised from 2 to 3 1/4 mills. The money was to be used exclusively for teachers' salaries, and county treasurers were directed to distribute the fund as follows: one-fourth of the fund was to be distributed equally to all counties; the remaining amount was distributed on a per-pupil basis. This appears to be the first "school finance formula."

Legislation enacted in 1907 authorized state assistance to schools in financial trouble. The legislation provided that if a school district could not hold classes in grades one through eight for at least seven months a year and the district was levying the maximum levy, the state would provide financial assistance of not more than \$125 annually. The money could only be used for teachers' salaries. Over the years, the required length of the school term and the monetary amount was changed.

The general formula prescribed in the 1881 legislation continued to be used through 1966. Neb. Rev. Stat. sec. 79-1302 (Reissue 1966) specifically directed the Commissioner of Education to apportion funds as follows:

From the whole amount there shall be paid to those districts in which there are school or saline lands and to the free high school fund of the county an amount in lieu of tax money that would be raised if such lands were taxable, to be fixed in the manner prescribed in section 79-1303; one-fourth of the remainder shall be divided equally among the districts of the state entitled to receive the same and shall be distributed to the counties according to the number of such districts as shown by the report last returned from the county superintendent; and the remaining three-fourths shall be apportioned to the counties according to the pro rata enumeration of children between the ages of five and eighteen years in each county

last returned from the county superintendent.

The modern era of state aid to education, 1966-1989

In 1966, Nebraska voters adopted a constitutional amendment that prohibited the state from levying a property tax for state purposes. With the adoption of that amendment, the responsibility of local property taxes to fund Nebraska's public schools became even greater. The adoption of the School Foundation and Equalization Act, Laws 1967, LB 448, marks the beginning of the modern era of state aid to education. The act prescribed a state aid formula composed of three major components:

Foundation Aid

All school districts received foundation aid, which was a flat "grant per pupil in resident enrollment" weighted to reflect the varying costs of educating students at different grade levels. A school district's needs or property were not considered when distributing foundation aid.

Incentive Aid

School districts received some funds for offering summer school programs and employing teachers with certain college degrees.

Equalization Aid

After foundation and incentive aid distributions were determined, equalization aid was allotted based on comparing school districts' assumed needs with districts' assumed capacity to pay for those needs. However, the need level of the equalization formula was dependent on available state appropriations, not actual costs. The minimum qualifying levy was 42 cents per \$100 of valuation for K-12 districts and lesser prorated levies for Class I and VI districts.

Between 1967 and 1988, the Legislature continued to "fine-tune" the School Foundation and Equalization Act. Changes to the act included:

Laws 1969, LB 667, added \$10 million to the regular appropriations for state aid to school districts, increased foundation aid levels, lowered qualifying levies, and clarified that equalization aid would be distributed after foundation and incentive Aid.

Laws 1971, LB 426, added an enrollment-increase factor of five percent to the equalization formula and changed the payment schedule.

Laws 1972, LB 1167 increased aid to school districts proportionately with an increase in school membership of one-half of one percent or more.

Laws 1980, LB 486, which changed the method of distributing funds in the School

Foundation and Equalization Act—ratios by grade grouping replaced dollar figures per grade level, foundation aid was to be paid to the nonresident tuition fund for high school students residing in Class I districts, aid was made payable only for resident enrolled students, and the amount deductible as tuition receipts was Capped.

Laws 1981, LB 318 changed the schedule of state aid payments, allowed for early payment of aid in hardship cases, added a declining enrollment factor in the equalization aid formula, and deducted a percentage of aid for students enrolled in technical community colleges.

Laws 1986, LB 419, which capped the increase in aid payable due to the enrollment-increase factor at 10 percent.

While the School Foundation and Equalization Act was amended over the years, the definitions of “needs” and “wealth” were not updated to reflect changes among the state’s public school districts, and the act’s funding was not consistently maintained. Consequently, inequities between districts grew.

Legislation enacted in 1988 and 1989 signaled changes in the air. The Legislature adopted LB 940 in 1988, which created the School Finance Review Commission and set the qualifying levy for equalization aid for Class I and Class VI school districts the same as other districts.

Laws 1986, LB 1114

Changed the distribution of the insurance premium tax to include a portion distributed to schools.

Laws 1989, LB 611, went one step further and declared the Legislature’s intent to replace the School Foundation and Equalization Act, terminating the act on June 30, 1991. The Legislature also enacted LB 312, which extended the life of the School Finance Review Commission for one more year.

The Tax Equity and Educational Opportunities Support Act (TEEOSA)

In 1990, the Legislature passed LB 1059, the Tax Equity and Educational Opportunities Support Act (TEEOSA).

Needs – Resources = Equalization Aid—that was the basic state aid formula established by LB 1059. A district’s needs were determined by the actual expenditures of school districts of comparable size. A district’s resources included local property tax resources, plus a state income tax rebate and other actual receipts. Equalization aid was the amount appropriated by the state to offset those local needs not met by available resources.

Specifically, LB 1059:

- Established legislative intent to support 45 percent of aggregate school

operational support from state funding for fiscal year 1990-1991.

- Dedicated 20 percent of all state income tax receipts, less refunds and credits, for support of the public schools in order to broaden the tax base for all schools.
- Provided for payment to school districts of 20 percent of the identifiable resident individual income tax liability from the residents of each district.
- Established an equalization formula for the distribution of state aid based on the following key elements:
 - (1) Inclusion of income, in addition to adjusted valuation, in determining school district wealth, to the extent that districts had access to income revenue through the 20-percent income tax rebate.
 - (2) Assurance that all districts had the financial resources to educate students at a base foundation level. Districts were placed in tiers or groups of comparable size for purposes of determining school districts' needs.
- Prescribed a limitation on budget growth as follows:
 - (1) Established an allowable growth range of 4-6.5 percent for school year 1990-1991. Low-spending districts were allowed to grow at a higher rate than higher-spending districts of comparable size.
 - (2) School boards, by a 75 percent majority vote, could increase budgets by an additional 1 percent.
 - (3) Voters, at special elections, could increase the budget to any amount approved by the voters.
 - (4) Adjustments existed for enrollment growth, state or federally mandated programs, and increases in operating costs caused by the construction of new buildings.
 - (5) Districts could carry over unused budget authority.
 - (6) A limitation existed for the cash reserves that districts could carry.
- Was funded with a 1 cent increase in the state sales tax and a 17.5 percent increase in the state income tax.
- Created a school finance monitoring committee to oversee the implementation of the bill and recommend needed revisions.

LB 1059 opponents led a referendum calling for the repeal of LB 1059 and LB 1059A. At the general election in November 1990, Nebraska voters were asked whether LB 1059 and LB 1059A should be repealed. The referendum failed when more than 56 percent of voters voting on the issue supported LB 1059 and LB 1059A.

The basic state aid formula established by LB 1059 remains the basic formula in place today. However, between its enactment in 1990 and 1998, TEEOSA was substantially amended,

most significantly in 1996, via the passage of LB 1050, and in 1997 with the enactment of LB 806.

Laws 1996, LB 1050

The chief tenet of LB 1050 was to distribute a larger percentage of the state's total school-aid money through the equalization formula.

Among its many provisions, LB 1050:

- Capped the amount of income tax rebate given back to school districts at \$102.3 million—the amount of the fiscal year 1992-1993 rebate appropriation—instead of distributing the rebate at the 1996 level, which was 20 percent of all state income taxes paid by district residents.
- Counted option students as part of the school district's resources for purposes of calculating equalization aid and changed several other provisions relating to option students.
- Recognized transportation costs as being unique to individual districts by separating a district's transportation allowance from other general operating costs for purposes of calculating a district's formula needs.
- Authorized a study of the unique costs associated with providing quality education in sparsely populated areas of the state.
- Included in the equalization formula are insurance tax funds that school districts receive.
- Clarified that the goal of providing 45 percent of all funding for public education in Nebraska applies not to individual districts but to the state as a whole.

Laws 1997, LB 806

In 1997, according to the bill's supporters, the enactment of LB 806 was necessary to make schools more cost-efficient while striving to maintain educational quality for all students in the state. Opponents countered that the prescribed formula changes unfairly targeted rural schools and tended to shift aid away from many of the smaller schools.

Specifically, as it relates to school finance, LB 806:

- Provided that state aid would be provided to K-12 systems, rather than individual districts, and would be based on a statewide average cost per student, not a cost per student based on a district's size.
- Divided the state's school systems into three cost groupings based upon the sparsity of population in the area—standard, sparse, and very sparse. The sparse and very sparse cost groupings had a higher statewide average cost per

student than the standard cost grouping.

- Determined a school system's adjusted formula membership by multiplying the actual number of students in each grade by a weighting factor. The weighted result was then increased based on the number of students in the system who lived on Indian land, had limited English skills, or lived in poverty. (The result was also adjusted by an extreme remoteness factor, which was added to the formula via the passage of Laws 1997, LB 710.)
- Guaranteed that school systems would receive 85 percent of the state aid they received in the previous year, minus the amount that could be generated from increases in adjusted property valuation. However, if a school system was 10 percent or more below the property tax levy limit, the system's state aid would be reduced.
- Provided that if the school system received more state aid than it had received in the previous year, the extra aid would be "lopped off" and redistributed to other school systems. School systems with 900 or fewer students and operating expenditures lower than the average for all school systems with 900 or fewer students would be eligible for the redistribution.
- Eliminated the 45-percent funding goal of state aid and replaced the goal with the directive that state support would be "sufficient to support the statewide aggregate general fund operating expenditures for Nebraska elementary and secondary public education that cannot be met by local resources."

TEEOSA Changes, 1999-2005

Since 1999, the Legislature has continued to modify TEEOSA as necessary to accommodate policy changes relating to its public education system. But the basic formula—Needs – Resources = Equalization Aid—remained the same.

Following is a brief description of some of the more noteworthy changes to the state aid formula enacted between 1999 and 2005.

Laws 1999, LB 149

In 1999, because of an unexpected shortfall in state aid to schools of approximately \$19.4 million, LB 149 was enacted. Prior to the bill's passage, both estimates and actual data were used to calculate state aid. The state aid calculation was first based on an estimate, using a three-year average growth trend. Then, when actual data were available, the data replaced the estimate, and any increases or decreases in state aid resulting from the use of actual data were subsequently reflected in the amount of state aid paid out to school systems the following year. In fiscal year 1998-1999, the substantial disparity between the estimates and the actual data resulted in a \$19.4 million shortfall.

LB 149:

- Declared the state aid amount certified by the State Department of Education for the 1998-1999 school year null and void and allowed the department to recertify the aid in order to correct the shortfall.
- Changed the annual state aid certification date from December 1 of each year to February 1, allowing state amounts to be based on actual data rather than estimates. Supporters of the change believed that it would bring about needed predictability, while opponents felt the formula was really an entitlement over which the Legislature had no control over.
- Changed the state aid calculation process. The bill provided that total aid was the amount deemed necessary to meet school needs after subtracting revenue raised from local property taxes.
- Fixed the local effort rate, a factor that is multiplied by a school system's adjusted valuation to predict property tax revenue, at 10 cents below the maximum property tax levy.

Laws 2002, LB 898

The budget crisis in 2002 resulted in the passage of Laws 2002, LB 898. As one of the three major prongs in the 2002 budget package, LB 898 reduced state aid to schools by approximately \$22 million.

As enacted, the bill changed the state aid formula by reducing formula needs, net option funding, and allocated income taxes for the next three school fiscal years (2002-2003, 2003-2004, and 2004-2005) by 1.25 percent. The maximum levels of funding for the "stabilization factor" and the "small school stabilization factor" and the budget authority for Class I school districts that are not part of a Class VI system were also reduced by 1.25 percent. And, procedures for calculating the "lop-off" were revised. (The "lop-off" formula mechanism is described on page 5 under Laws 1997, LB 806.)

LB 898 also allowed school districts and local school systems to exceed the property tax levy limitation by a vote of three-fourths of the members of the school district or system board. The provision, which was available for school fiscal years 2002-2003 through 2004-2005, was added to give schools the opportunity to make up for the reduction in state aid caused by the changes in LB 898.

Laws 2003, LB 540

The budget crisis continued in 2003, and the Legislature was forced to reduce state aid to schools for the second year. Laws 2003, LB 540 reduced the base budget limitation rate for school systems from 2.5 percent to zero for fiscal years 2003-2004 and 2004-2005.

Additionally, the bill increased the maximum allowable growth range from two percent to three percent above the base limitation. (The allowable growth range allows additional growth for school systems that spend less than their formula needs.)

LB 540 again changed the formula for calculating the “lop off.” Prior to LB 540, the formula used a levy rate of 90 cents to calculate the lop off. With the enactment of the bill, the levy rate used in the formula is the maximum levy for which aid is received minus 10 cents.

While the 2002 legislation allowed school districts and local school systems to exceed the dollar levy limit by a vote of three-fourths of their board members, the 2003 bill changed the levy limit from \$1 to \$1.05 per \$100 of taxable valuation for school fiscal years 2003-2004 and 2004-2005. Like the 2002 legislation, this change was added to give schools the opportunity to make up for the reduction in state aid.

Laws 2004, LB 1093

2004 marked the third straight year the Legislature was forced to tackle a budget shortfall. Laws 2004, LB 1093, was the education component of the 2004 budget package. By enacting LB 1093, the Legislature extended the formula changes prescribed in Laws 2002, LB 898, the increased levy limit prescribed in Laws 2003, and LB 540 through the 2007-2008 school year.

From budgets to boundaries, the creation of learning communities, 2006-2007 School district boundaries—not budgets—dominated the 2006 Legislature’s education agenda. A boundary dispute between the state’s largest public school district and its neighboring districts resulted in the passage of Laws 2006, LB 1024.

Generally, LB 1024 authorized the creation of learning communities. The bill created one learning community, bringing all the public school districts in Douglas and Sarpy counties under one administrative umbrella. The changes prescribed in the bill necessitated changes in the state aid formula. One change—an adjustment in the state aid stabilization factor for those districts with declining enrollments and property tax levies of 99 cents or more—provided more state aid to many smaller schools throughout the state.

The learning community concept articulated in Laws 2006, LB 1024, was further modified in 2007 by the passage of Laws 2007, LB 641. Again, changes in the state aid formula were needed to accommodate the changes to the learning community law, including the provision of transition aid to districts within the learning community.

In 2007, the Legislature also enacted LB 21. The bill removed the number of early childhood education students from the cost growth factor used in calculating state aid under TEEOSA. To account for the change, the bill also changed the state aid certification deadline from February 1 to February 15 for the 2007-2008 school year only.

The change prescribed in LB 21 reduced state aid to schools by \$6.5 million in FY2007-08 and \$10.5 million in FY2008-09.

More TEEOSA changes, 2008-2010

Laws 2008, LB 988

With the enactment of LB 988 in 2008, the state aid formula underwent another substantial modification. Like its predecessors, LB 988 did not change the basic formula but how the needs and resource prongs of the formula were calculated. The formula changes effectively reduced the increase in state aid to schools by approximately \$61 million in fiscal year 2007-2008 and \$44 million in fiscal year 2009-2010.

The following is a general explanation of the formula changes prescribed in LB 988:

- To calculate a school district's needs, LB 988 required districts of similar size to be compared to determine a basic funding level. Funding level adjustments were made for factors such as teacher education, student growth, new school buildings, instructional time, poverty, limited English proficiency, special receipts, transportation, distance education and telecommunications, summer school, remote elementary sites, and elementary class sizes.
- Additional adjustments were made for (1) focus schools and increased transportation costs within learning communities; (2) districts with below-average costs; and (3) districts that were not within a sparse or very sparse system, had fewer than 390 students, and received a limited amount of federal funds.
- A school district's budget authority was based on the greater of the statutorily prescribed calculation with fewer exceptions or 120 percent of the calculation of the need. Special education costs were not included in the calculation of the maximum budget or the expenditures to be limited.

While many school districts saw increases in state aid due to the formula changes in LB 988, several districts experienced a decrease in aid. To lessen the financial impact on those districts receiving less aid, the bill included provisions that slowed the decrease in aid for those districts.

Laws 2009, LB 545

A bleak budget picture greeted senators in January 2009. Since state aid to schools occupies a prominent rung on the budget ladder, the Education Committee knew it would face some tough decisions as it tried to mesh the needs of Nebraska's public school districts with available budget dollars.

With the bleak budget picture in mind, the 2009 preliminary budget proposal called for increasing state aid to schools by \$100 million over the next two fiscal years. However, when computing the TEEOSA formula absent any statutory changes, the increased state aid amount totaled \$295 million. That was the budget hurdle facing the Education Committee and the rest of the Legislature.

Congress passed as the committee began deliberations, and President Obama signed the

American Recovery and Reinvestment Act of 2009 (ARRA), designed to help states during these tough economic times. ARRA included approximately \$100 billion for education; Nebraska's share totaled \$234 million.

Using LB 545, the Legislature amended the TEEOSA formula so that the formula increase in state aid totaled \$234 million over the next two fiscal years. By using ARRA funds to finance the state aid formula increases, the actual amount of state aid funded by taxpayers remained the same as in the fiscal year 2008-2009.

Key formula changes prescribed in LB 545 included:

- A new threshold will be used to determine the averaging adjustment. The averaging adjustment allows school districts with below-average basic funding to increase their basic funding.
- Decreasing the formula's cost growth factor by 0.5 percent in the fiscal year 2009-2010 and by 1 percent in the fiscal year 2010-2011. The cost growth factor is used to adjust two-year-old expenditures for inflation.
- Providing school employees retirement aid for non-equalized districts in the amount of \$15 million per year for five years. (Non-equalized districts do not receive equalization aid under the TEEOSA formula because their resources meet their needs.)
- Reestablishing incentive payments for fiscal year 2009-2010 for consolidating school districts by returning any amounts previously transferred from the School District Reorganization Fund to the Education Innovation Fund back to the School District Reorganization Fund.
- Excluding the increase in employer retirement contributions from spending lids and general fund operating expenditures.
- Reducing school district spending authority from 2.5 percent to 1.5 percent of general fund operating expenditures.
- Using the statewide average instructional hours rather than a comparison group average when determining the instructional time allowance.
- Allowing school districts to use bond programs authorized in the federal stimulus package, with the current levy cap of 5.2 cents per \$100 valuation.
- Change the certification date for state aid to schools to March 1 for the school year 2009-2010.

Laws 2010, LB 1071

2010 brought “tweaking” to the TEEOSA formula rather than major modifications. The formula changes were included in LB 1071, the State Department of Education’s “clean-up bill.”

For purposes of TEEOSA, LB 1071:

- Established a uniform deadline of October 15 of each year for school districts to report information to the department relating to summer school, elementary class size, focus schools and programs, instructional time, poverty, and limited English proficiency allowances;
- Established a certification deadline of April 1, 2011, and March 1 for each year thereafter;
- Beginning in fiscal year 2011-2012, prescribed that a unified school district would be treated as a single district;
- Clarified provisions relating to early childhood education programs; and
- When determining a system’s or district’s unused budget authority, provided that the system or district must use its calculated budget authority rather than its applicable allowable growth rate.

2011 -2015

Laws 2011, LB 235

In 2011, lawmakers faced the Herculean task of closing an estimated budget gap of \$986 million. Since state aid to schools accounts for almost 25 percent of the state budget, the Legislature was faced with some tough decisions as it tried to mesh the needs of Nebraska’s public school districts with available budget dollars. The passage of Laws 2011, LB 235, reflected the Legislature’s tough decisions.

The state aid formula changes prescribed in LB 235 resulted in approximately \$822 million in state aid to schools in 2011-2012 and an estimated \$880 million in 2012-2013.

For fiscal year 2011-2012, a school district’s budget authority was the greater of: (1) the general fund budget of expenditures for fiscal year 2010-2011 (less exclusions) plus 1.115 percent of the formula need for 2010-2011; (2) the general fund budget of expenditures for fiscal year 2010-2011 (less exclusions) plus any student growth adjustment; or (3) 110 percent of formula need for fiscal year 2011-2012 minus special education expenditures for fiscal year 2010-2011.

For fiscal year 2012-2013 and thereafter, a district’s budget authority is the greater of: (1) the prior fiscal year’s budget of expenditures (less exclusions) increased by the basic allowable growth rate; (2) the prior fiscal year’s budget of expenditures (less exclusions) increased by any student growth adjustment; or (3) 110 percent of formula need for the

school year for which the calculation is made minus special education expenditures for the prior year increased by the basic allowable growth rate for the school year being calculated. The bill also excluded from spending lids and general fund operating expenditures the amount of expenditures for voluntary terminations between July 1, 2011, and July 1, 2013, and extended an exclusion allowed for employer retirement contributions from fiscal year 2013-2014 to fiscal year 2016-2017.

Other key formula changes prescribed in LB 235 included:

- (1) Limiting school districts' access to unused budget authority to amounts up to 2 percent of their prior year's expenditures;
- (2) Reducing the basic allowable growth rate from 1.5 percent to 0 percent for fiscal year 2011-2012 and to 0.5 percent for fiscal year 2012-2013. The cost growth factor, which is used to adjust two-year-old expenditures for inflation, is also decreased by 1 percent. The decrease in the cost growth factor decreases the amount of state aid provided as basic funding;
- (3) Increasing the local effort rate from \$1.00 to \$1.0395 per \$100 valuation for the next two fiscal years;
- (4) Reducing the averaging adjustment and needs stabilization thresholds by 5 percent for fiscal year 2011-2012. The averaging adjustment allows school districts with below-average basic funding to increase their basic funding, and the needs stabilization provides parameters on the calculation of needs for each school district.
- (5) Reducing the allocated income tax by \$21 million each year for the next two fiscal years;
- (6) Modifying the comparison group used to calculate state aid for each school district. The new group included the 10 immediately larger districts and 10 immediately smaller districts than the district for which aid is being calculated, and when calculating basic funding, the two highest spending and two lowest spending districts in the group were excluded. (Prior law used comparison groups, which included 5 larger and 5 smaller districts and excluded only the highest and lowest spending districts); and
- (7) Beginning in fiscal year 2012-2013, subtracted property for tax refunds from the calculation of formula resources.

LB 235 also excluded lobbying fees and expenses from a school district's general fund operating expenditures to calculate state aid. Excluding those fees and expenses reduced the needs calculation in the state aid formula.

LB 235 further provided that converted contract students were to be treated as option students immediately after the expiration of the converted contract, and tuition receipts from districts where nonresident students had been converted to option students were not to be included as a local formula resource. The converted contract must have been in effect for at least 15 years.

Finally, LB 235 allowed qualified early childhood summer programs to be included in the TEEOSA summer school allowance and reinstated the elementary class size allowance scheduled to be eliminated in 2013-2014.

Laws 2013. LB 407

In 2013, via the passage of LB 407, more than \$900 million was distributed to public school districts via the TEEOSA formula.

The following is a brief, general description of the major TEEOSA formula changes prescribed in LB 407.

(1) The base limitation rate was decreased from 2.5 percent to 1.5 percent for fiscal year 2013-2014. Changing the base limitation rate decreases the cost growth factor in the formula. Decreasing the cost growth factor reduces the amount of state aid provided as basic funding. Beginning in fiscal year 2014-2015 and thereafter, the base limitation rate returns to 2.5 percent.

(2) Calculations for instructional time, teacher education, and summer school allowances are modified. (Allowances for school district expenditures for specific purposes are factored into the TEEOSA formula, reducing the amount of basic funding available.)

Beginning in fiscal year 2013-2014, a school district is eligible for an instructional time allowance if the district is in session for more than an average of 175 days in the most recently completed data year. Specifically, LB 407 authorizes an instructional time allowance of \$20 million. Distribution is based on the average days in session in excess of 175 days multiplied by the number of formula students in the district. Fifty percent of the instructional time allowance will be paid as instructional time aid; this allows nonequalized school districts to receive some financial assistance if they otherwise qualify for the allowance.

Also, beginning in fiscal year 2013-2014, LB 407 prescribes a teacher education allowance of \$30 million. Distribution is based on teacher education points. Like the instructional time allowance, 50 percent will be paid as an allowance, as teacher education aid. Again, this allows nonequalized school districts to receive some financial help if they would otherwise qualify.

The bill also requires that the amount of instructional time and teacher education aid a district receives be included as a formula “resource” for state aid purposes.

Beginning in fiscal year 2014-2015, the summer school allowance will be limited to the lesser of the current allowance or the amount of reported summer school expenditures not included in the calculation of other allowances.

LB 407 also clarifies that expenditures included in the poverty and limited English proficiency allowances are not included in the calculation of other allowances.

(3) The local choice formula adjustment is eliminated in fiscal year 2013-2014.

(4) The averaging adjustment is also changed. The averaging adjustment increases the “needs” for those districts with a basic funding-per-student that is less than the adjustment threshold. Beginning in fiscal year 2014-2015, the adjustment threshold will

equal the average basic funding for all school districts with 900 or more formula students.

(5) For fiscal year 2013-2014 and fiscal year 2014-2015, the local effort rate is increased from \$1.00 to \$1.03. Thereafter, the local effort rate returns to \$1.00. The increase in the local effort rate results in increased district “resources.”

(6) For fiscal year 2013-2014, a school district's budget authority can be increased by up to 2 percent if the increase is approved by 75 percent of the district's board of education.

(7) Finally, LB 407 provides that additional budget authority for early childhood education programs will be included in the TEEOSA formula when those programs no longer receive grant funds, and voluntary termination agreements will continue to be excluded from the budget when districts can prove a net savings in salary and benefits over five years.

During the 2013 interim, the Legislature's Education Committee took an in-depth look at the TEEOSA formula. Beginning in September, the committee traveled around the state and received input from teachers, parents, and other stakeholders.

Laws 2013, LB 553 and Laws 2025, LB 645

LB 553 increased the state contribution rate for teacher retirement from 1% to 2% of total compensation. The increased state contribution resulted in approximately \$50 million in annual state appropriations in the years prior to the passage of Laws 2025, LB 645, which instituted a tiered state contribution rate inversely proportional to the percentage that the state teacher retirement fund is fully funded.

Laws 2014, LB 725

With the passage of LB 725, the local effort rate, which was scheduled to be reduced from \$1.03 to \$1.00 beginning with the 2015-2016 school fiscal year, was reduced to \$1.00 beginning with the 2014-2015 school fiscal year.

The local effort rate is applied to a school district's valuation to arrive at the yield from the local effort rate. The local effort rate yield measures property tax resources used to calculate equalization aid under TEEOSA..

Practically, reducing the local effort rate reduces the amount schools are expected to receive from property taxes, and the change prescribed in LB 725 resulted in an increase in state aid by approximately \$35 million.

LB 725 also changed the calculation of the student growth adjustment correction (another TEEOSA component). Rather than using the average daily membership and the estimated average daily membership to calculate the correction, the correction is calculated using actual student growth for a school's fiscal year and the estimated student growth for that year.

TEEOSA Changes, 2016 to Present

Laws 2016, LB 959

LB 959 resulted from joint efforts by the Legislature's Education and Revenue committees to address the ever-increasing property taxes in Nebraska. (A companion measure, LB 958, which was heard by the Revenue Committee, was also enacted.)

As it relates to TEEOSA, LB 959 eliminated the minimum levy adjustment. Effectively, the change eliminated the reductions of state aid based on levies below \$0.95 per \$100 Valuation.

The bill also changed the averaging adjustment formula within TEEOSA, which provided additional aid to school districts with more than 900 students. Based on the formula needs per student and a district's levy, the adjustment has ranged from 50 percent to 90 percent. LB 959 calculated the adjustment at 90 percent for all qualifying districts.

LB 959 resulted in an \$8.5 million increase in state aid. Notably, no school district saw reduced state aid because of changes prescribed in LB 959.

Laws 2017, LB 409

To close a budget deficit, LB 409 reduced the basic allowable growth rate and/or the base limitation rate for school districts from 2.5 percent to 1.5 percent for school years 2017-18 and 2018-19. Reducing the base limitation rate reduces the amount of aid the state provides to school districts. The base rate is to return to 2.5 percent for 2019-20.

The bill also changed the local effort rate from \$1.00 to \$1.02030 to increase the recognition of local resources available to a school for fiscal years 2017-18 and 2018-19. Finally, LB 409 reduced Net Option Funding by 4.5 percent and clarified that Community Achievement Aid should be considered a resource when determining transition aid.

Laws 2019, LB 675

To assist in reducing a budget gap, LB 675 reduced the anticipated increase in the basic allowable growth rate (also referred to as the base limitation rate) for school districts from the expected rate of 2.5 percent to 2.0 percent for the school year 2019-20. Reducing the base limitation rate reduces the amount of aid the state provides to school districts. The base rate is to return to 2.5 percent for 2020-21.

Laws 2020, LB 1107

An omnibus tax bill that contained numerous provisions, LB 1107 created the Nebraska Property Tax Incentive Act that provides for a refundable income tax credit (referred to as the Tier II property tax credit) beginning in tax year 2020. While not directly impacting school finance, LB 1107 was intended to provide relief for property taxes levied for public school districts. The credit is available to individuals, corporations, fiduciaries, and financial institutions that pay school district real property taxes in Nebraska. The credit is determined by multiplying the amount of school district taxes, defined by the Act as property taxes levied on real property in Nebraska by

a school district or multiple district school system, excluding property taxes levied for bonded indebtedness or any levy override approved by voters, by a credit percentage. The credit percentage is set based on the total amount of credits allowed under the Act.

The initial credit amount in 2020 was \$125 million growing to \$375 million in 2024 and then increased by 5% each year thereafter. The Property Tax Incentive Act was changed by Laws 2024, 1st Special Session, LB34.

LB 1107 also increased the minimum tax credit from Tier I (Property Tax Credit Act) to \$275 million (later increased to \$475 million for tax year 2028 with the passage of Laws 2023, LB243).

LB 1107 also removed the *de minimis* tangible personal property tax exemption whereby property owners could exempt the first \$10,000 worth of tangible personal property when calculating their personal property tax liability.

Laws 2023, LB 243

While LB 243 did not impact school finance directly via an adjustment to TEEOSA, it did cap increases to school districts' property tax request (General Funds, excluding bonds) at a base growth percentage of 3% plus actual growth. A school district could have its property tax request exceed its property tax authority by a 60% majority vote of legal voters in the school district. A school district could exceed its 3% base growth adjustment by a 70% majority vote of its school board.

LB 243 also increased the Tier I property tax credit up to \$475 million for tax year 2028, growing by the percentage of growth in real property valuation plus \$75 million each year after.

Laws 2023, LB 583

To increase the amount of state revenue provided to each school district, the legislature returned foundation aid to school finance. LB 583 made two changes to school finance:

- Provided for the distribution of \$1,500 per student, per school district. Marking a return to the provision of foundation aid under the Tax Equity and Educational Opportunities Support Act (TEEOSA),
- Calculates 100% of the foundation aid as a resource under TEEOSA during 2023-24 and 2024-25. Starting in 2025-26 and each year thereafter 60% of foundation aid is counted as a resource, and
- Guaranteed that schools would receive reimbursement of 80 percent for eligible special education expenditures from the total of state and federal funds. Adopting LB583 was anticipated to add \$300 million in state expenditures to school finance.

Laws 2023, LB 818

LB818 renamed the unused Tax Equity and Educational Opportunities Fund to the Education Future Fund (EFF). LB818 transferred \$1 billion from the General Fund to the EFF in fiscal year 2023-24 and \$250 million each fiscal year thereafter. The funds transferred to the EFF are designated (in order of priority) to:

- Fully fund equalization aid under TEEOSA,
- Fund special education reimbursement at 80% of allowable excess expenses,
- Fund foundation aid,
- Increase funding for school districts in a manner, which replaces property taxes dollar-for-dollar with state funding,
- Provide grant funding to address teacher retention,
- Provide funds to increase career and technical education opportunities, and
- Fund a mentor program for students.

Laws 2024, 1st Special Session, LB34

LB34, the School District Property Tax Relief Act, “front-loaded” the Nebraska Property Tax Incentive Act credit by applying the credit against property taxes owed to school districts. The tax credit is shown on the property tax statement mailed to property owners. LB34 provided \$750 million in “front-loaded” Tier II property tax credits during tax year 2024. The tax credits are scheduled to increase to \$902 million by tax year 2029.

Attachment XX

**Comparison of 2024 Levied and Effective Non-Bond Taxes and Tax Rates by School District
After All State Tax Credits**

School Code	School Name	Total Value	Levied Tax	School District Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax	Effective Levy
00-9000	Learning Community of Douglas & Sarpy	97,196,875,641	13,403,251	0.013689	456,488	749,949	3,453,788	8,743,026.87	0.008995
01-0003	Kenesaw Public Schools	554,434,996	4,266,895	0.769593	41,297	428,560	1,096,702	2,700,335.78	0.487043
01-0018	Hastings Public Schools	1,747,570,118	17,825,226	1.020000	1,014,999	982,761	4,191,305	11,636,159.99	0.665848
01-0090	Adams Central Public Schools	2,332,749,384	13,915,136	0.596512	154,082	1,401,765	3,387,190	8,972,098.59	0.384615
01-0123	Silver Lake Public Schools	937,251,113	4,081,564	0.435482	25,120	596,379	1,202,994	2,257,071.15	0.240818
02-0009	Neligh-Oakdale Schools	663,860,433	4,898,785	0.737923	90,318	531,448	1,487,126	2,789,893.34	0.420253
02-0018	Elgin Public Schools	872,883,211	3,636,629	0.416622	16,532	593,819	874,577	2,151,700.77	0.246505
02-0115	Summerland Public Schools	1,256,922,697	6,008,236	0.478011	33,465	729,561	1,520,324	3,724,886.91	0.296350
03-0500	Arthur County Schools	296,253,657	2,418,181	0.816252	5,355	301,309	644,357	1,467,160.49	0.495238
04-0001	Banner County Public Schools	352,272,586	2,817,589	0.799830	9,245	276,839	708,715	1,822,789.93	0.517437
05-0071	Sandhills Public Schools	473,554,341	2,902,445	0.612905	7,154	423,982	725,856	1,745,453.65	0.368586
06-0001	Boone Central Schools	1,935,552,168	7,305,656	0.377445	51,793	1,360,799	2,056,224	3,836,840.67	0.198230
06-0017	St Edward Public Schools	568,152,688	3,199,414	0.563125	21,634	496,976	824,470	1,856,334.86	0.326732
06-0075	Riverside Public Schools	1,049,948,894	4,822,108	0.459270	31,190	863,724	1,205,369	2,721,823.76	0.259234
07-0006	Alliance Public Schools	1,279,553,568	12,391,193	0.968398	293,488	973,694	3,328,405	7,795,606.88	0.609244
07-0010	Hemingford Public Schools	743,143,915	6,696,059	0.901043	50,989	597,305	1,671,097	4,376,668.57	0.588940
08-0051	Boyd County Schools	790,702,919	5,089,981	0.643727	28,029	657,262	1,253,209	3,151,481.50	0.398567
09-0010	Ainsworth Community Schools	1,055,405,811	6,182,453	0.585788	63,861	722,403	1,599,384	3,796,805.32	0.359748
10-0002	Gibbon Public Schools	716,938,666	7,110,454	0.991779	136,443	536,233	1,702,462	4,735,315.62	0.660491
10-0007	Kearney Public Schools	5,057,139,189	50,332,645	0.995278	1,608,264	3,407,118	12,472,055	32,845,207.53	0.649482
10-0009	Elm Creek Public Schools	482,147,076	4,480,559	0.929292	83,541	367,432	1,053,301	2,976,285.52	0.617298
10-0019	Shelton Public Schools	420,980,594	4,436,529	1.053855	50,841	330,300	1,078,459	2,976,929.15	0.707142
10-0069	Ravenna Public Schools	825,813,638	5,873,078	0.711186	110,003	600,774	1,373,544	3,788,756.35	0.458791
10-0105	Pleasanton Public Schools	461,779,879	4,021,719	0.870916	55,000	344,909	973,737	2,648,072.74	0.573449
10-0119	Amherst Public Schools	420,125,028	2,843,767	0.676885	53,449	290,463	681,522	1,818,333.93	0.432808
11-0001	Tekamah-Herman Community Schs	1,147,738,253	7,413,820	0.645950	114,676	805,434	1,899,683	4,594,027.22	0.400268
11-0014	Oakland Craig Public Schools	664,974,819	5,841,254	0.878417	85,229	529,361	1,504,927	3,721,736.98	0.559681
11-0020	Lyons-Decatur Northeast Schs	688,964,238	4,465,806	0.648191	73,576	422,755	1,176,099	2,793,375.56	0.405446
12-0056	David City Public Schools	1,603,694,479	11,356,915	0.708171	134,064	1,242,195	2,866,680	7,113,976.19	0.443599
12-0502	East Butler Public Schools	1,111,451,775	7,669,948	0.690083	86,882	912,290	1,987,634	4,683,142.12	0.421354
13-0001	Plattsmouth Community Schools	1,080,276,890	11,756,830	1.088315	669,299	696,016	2,884,045	7,507,470.75	0.694958
13-0022	Weeping Water Public Schools	435,072,783	4,568,265	1.049999	84,411	321,126	1,151,375	3,011,353.41	0.692149
13-0032	Louisville Public Schools	723,290,544	7,527,994	1.040797	211,381	510,804	1,804,308	5,001,500.68	0.691493
13-0056	Conestoga Public Schools	1,014,826,026	9,566,340	0.942657	302,477	679,976	2,457,388	6,126,499.58	0.603699
13-0097	Elmwood-Murdock Public Schools	563,331,915	5,270,579	0.935607	68,600	431,085	1,391,104	3,379,789.19	0.599964
14-0008	Hartington Newcastle Public Schools	1,439,113,218	6,334,715	0.440181	58,303	973,866	1,625,146	3,677,400.04	0.255532
14-0045	Randolph Public Schools	901,814,145	3,430,064	0.380351	19,325	636,550	863,838	1,910,351.09	0.211834
14-0054	Laurel-Concord-Coleridge School	1,248,857,911	8,392,846	0.672041	59,882	994,278	2,055,944	5,282,743.00	0.423006
14-0101	Wynot Public Schools	235,188,934	2,141,775	0.910660	31,214	197,857	542,301	1,370,402.91	0.582682
15-0010	Chase County Schools	1,539,335,015	8,392,105	0.545177	59,546	1,182,139	2,082,655	5,067,765.38	0.329218
15-0536	Wauneta-Palisade Public Schs	474,784,747	4,141,018	0.872187	46,911	443,137	1,063,612	2,587,357.23	0.544954
16-0006	Valentine Community Schools	1,754,589,744	8,674,565	0.494391	79,562	1,478,848	2,273,988	4,842,167.82	0.275972
16-0030	Cody-Kilgore Public Schs	244,524,936	1,858,205	0.759922	9,439	213,428	492,384	1,142,953.35	0.467418
17-0001	Sidney Public Schools	775,710,705	8,144,976	1.050000	283,546	451,865	2,048,845	5,360,719.35	0.691072
17-0003	Leyton Public Schools	460,095,873	4,205,727	0.914096	41,382	353,095	1,027,946	2,783,304.00	0.604940
17-0009	Potter-Dix Public Schools	370,263,560	2,993,003	0.808342	40,210	255,901	734,230	1,962,662.81	0.530072

**Comparison of 2024 Levied and Effective Non-Bond Taxes and Tax Rates by School District
After All State Tax Credits**

School Code	School Name	Total Value	Levied Tax	School District Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax	Effective Levy
18-0002	Sutton Public Schools	920,330,046	5,861,480	0.636888	42,918	749,041	1,513,217	3,556,304.88	0.386416
18-0011	Harvard Public Schools	437,938,909	3,620,835	0.826789	42,769	413,545	960,908	2,203,613.20	0.503178
19-0039	Leigh Community Schools	562,973,374	4,011,286	0.712517	35,022	432,391	1,008,745	2,535,127.09	0.450310
19-0058	Clarkson Public Schools	533,646,335	3,458,033	0.648000	27,081	446,487	910,189	2,074,276.65	0.388699
19-0070	Howells-Dodge Consolidated Schools	958,687,132	4,720,265	0.492367	44,751	701,687	1,190,767	2,783,059.03	0.290299
19-0123	Schuyler Community Schools	1,774,402,574	17,595,335	0.991619	272,644	1,509,814	4,180,015	11,632,861.73	0.655593
20-0001	West Point Public Schools	1,753,611,838	9,498,031	0.541629	134,528	1,285,794	2,413,688	5,664,021.67	0.322992
20-0020	Bancroft-Rosalie Comm Schools	547,541,539	2,725,473	0.497765	20,299	330,386	856,753	1,518,035.55	0.277246
20-0030	Wisner-Pilger Public Schools	1,176,238,545	6,157,183	0.523463	53,620	905,926	1,645,100	3,552,537.98	0.302025
21-0015	Anselmo-Merna Public Schools	676,629,648	3,563,240	0.526615	19,087	483,804	907,766	2,152,582.21	0.318133
21-0025	Broken Bow Public Schools	1,036,268,253	7,551,071	0.728678	151,504	695,496	2,044,475	4,659,595.69	0.449651
21-0044	Ansley Public Schools	399,483,446	3,311,951	0.829057	29,570	353,409	847,212	2,081,759.33	0.521113
21-0084	Sargent Public Schools	394,001,294	3,061,699	0.777077	29,887	356,751	813,455	1,861,606.14	0.472487
21-0089	Arnold Public Schools	484,076,208	3,386,400	0.699558	27,971	402,947	867,947	2,087,534.69	0.431241
21-0180	Callaway Public Schools	497,169,648	3,281,013	0.659937	27,692	399,029	893,921	1,960,369.77	0.394306
22-0011	So Sioux City Community Schs	1,583,210,853	14,413,381	0.910388	472,518	951,186	3,449,101	9,540,575.70	0.602609
22-0031	Homer Community Schools	545,684,821	3,602,158	0.660116	38,354	425,596	878,436	2,259,772.43	0.414117
23-0002	Chadron Public Schools	725,842,582	6,970,711	0.960359	190,257	551,832	1,797,055	4,431,567.15	0.610541
23-0071	Crawford Public Schools	313,273,036	3,249,068	1.037134	74,660	246,810	735,920	2,191,677.60	0.699606
24-0001	Lexington Public Schools	1,382,727,236	13,037,284	0.942866	270,401	1,088,927	3,198,676	8,479,279.88	0.613229
24-0004	Overton Public Schools	418,103,391	3,668,017	0.877298	54,443	355,458	914,135	2,343,980.25	0.560622
24-0011	Cozad Community Schools	1,012,532,306	10,035,249	0.991103	219,594	727,378	2,359,476	6,728,800.98	0.664552
24-0020	Gothenburg Public Schools	1,055,593,032	10,432,965	0.988350	191,195	869,695	2,449,877	6,922,197.51	0.655764
24-0101	Sumner-Eddyville-Miller Schs	440,070,435	3,809,928	0.865753	26,389	372,832	1,057,316	2,353,390.87	0.534776
25-0025	Creek Valley Schools	519,398,050	3,699,294	0.712225	66,383	339,661	956,445	2,336,805.18	0.449906
25-0095	South Platte Public Schools	582,769,093	3,638,167	0.661966	40,636	410,377	792,827	2,394,325.94	0.410853
26-0001	Ponca Public Schools	580,889,207	5,360,302	0.922774	72,173	450,403	1,183,173	3,654,552.31	0.629131
26-0070	Allen Consolidated Schools	460,411,391	2,698,710	0.586151	20,120	351,971	703,943	1,622,675.45	0.352440
26-0561	Emerson-Hubbard Public Schools	598,077,971	3,601,422	0.602165	37,455	451,720	968,564	2,143,681.47	0.358428
27-0001	Fremont Public Schools	3,956,586,596	34,061,868	0.860890	1,420,928	2,361,178	8,215,576	22,064,185.80	0.557657
27-0062	Scribner-Snyder Community Schs	622,512,980	3,972,420	0.638126	50,061	489,624	1,033,184	2,399,551.16	0.385462
27-0594	Logan View Public Schools	1,098,827,253	7,092,484	0.645459	74,424	790,775	1,860,823	4,366,461.36	0.397375
27-0595	North Bend Central Public Schs	1,378,927,232	7,612,967	0.552093	98,298	980,023	1,965,486	4,569,160.70	0.331356
28-0001	Omaha Public Schools	34,400,158,529	325,030,247	0.944850	12,960,736	17,786,554	86,466,008	207,816,948.80	0.604116
28-0010	Elkhorn Public Schools	10,821,744,805	78,106,036	0.721750	1,148,895	4,545,507	24,213,629	48,198,005.08	0.445381
28-0015	Douglas Co West Community Schs	1,788,785,515	12,479,435	0.697650	226,439	841,203	2,977,834	8,433,958.83	0.471491
28-0017	Millard Public Schools	16,293,103,423	163,421,723	1.003010	4,823,008	9,174,722	39,278,179	110,145,813.82	0.676027
28-0054	Ralston Public Schools	2,456,512,420	23,641,286	0.962390	732,777	1,186,332	5,490,839	16,231,337.35	0.660747
28-0059	Bennington Public Schools	2,832,334,809	28,323,477	1.000000	696,152	1,361,654	7,108,836	19,156,834.59	0.676362
28-0066	Westside Community Schools	4,982,943,660	43,678,388	0.876560	1,091,121	2,455,002	11,486,650	28,645,614.35	0.574873
29-0117	Dundy Co Stratton Public Schs	1,108,562,836	6,141,674	0.554020	44,905	792,814	1,508,589	3,795,366.15	0.342368
30-0001	Exeter-Milligan Public Schools	830,948,329	4,510,900	0.542861	17,575	660,646	1,153,349	2,679,330.55	0.322442
30-0025	Fillmore Central Public Schs	1,334,635,184	7,414,016	0.555508	75,292	1,016,840	1,872,166	4,449,718.03	0.333403
30-0054	Shickley Public Schools	586,323,325	4,485,378	0.765000	9,128	549,156	1,146,958	2,780,136.23	0.474164
31-0506	Franklin Public Schools	523,654,098	4,442,858	0.848432	62,033	441,596	1,233,998	2,705,231.93	0.516607
32-0046	Maywood Public Schools	406,531,027	3,335,211	0.820407	30,949	351,426	780,777	2,172,058.41	0.534291

**Comparison of 2024 Levied and Effective Non-Bond Taxes and Tax Rates by School District
After All State Tax Credits**

School Code	School Name	Total Value	Levied Tax	School District Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax	Effective Levy
32-0095	Eustis-Farnam Public Schools	519,613,525	3,897,984	0.750169	34,527	433,019	889,039	2,541,399.56	0.489094
32-0125	Medicine Valley Public Schools	350,834,635	3,683,337	1.049878	43,678	316,924	831,874	2,490,860.53	0.709981
33-0018	Arapahoe Public Schools	588,891,446	3,934,915	0.668189	36,603	414,253	925,832	2,558,226.85	0.434414
33-0021	Cambridge Public Schools	432,646,841	3,891,746	0.899519	45,419	369,537	944,594	2,532,196.38	0.585280
33-0540	Southern Valley Schools	1,030,460,496	6,811,786	0.661042	46,727	829,750	1,756,370	4,178,938.97	0.405541
34-0001	Southern School District 1	491,138,358	5,112,406	1.040928	103,754	444,846	1,222,756	3,341,050.82	0.680267
34-0015	Beatrice Public Schools	1,694,382,333	16,898,509	0.997324	639,889	1,230,587	3,979,185	11,048,848.63	0.652087
34-0034	Freeman Public Schools	722,279,148	5,028,080	0.696140	51,899	505,917	1,222,586	3,247,677.79	0.449643
34-0100	Diller-Odell Public Schools	721,375,867	4,407,577	0.610995	38,926	514,158	1,086,732	2,767,761.42	0.383678
35-0001	Garden County Schools	976,497,362	3,651,582	0.373946	25,575	486,261	876,156	2,263,591.35	0.231807
36-0100	Burwell Public Schools	556,571,337	5,041,879	0.905881	92,969	480,613	1,290,737	3,177,559.65	0.570917
37-0030	Elwood Public Schools	770,219,091	3,837,716	0.498262	59,208	529,021	975,704	2,273,783.78	0.295213
38-0011	Hyannis Area Schools	793,633,242	2,809,836	0.354046	5,761	548,385	724,045	1,531,644.29	0.192991
39-0060	Central Valley Public Schools	994,275,402	7,274,078	0.731595	53,992	844,320	1,874,454	4,501,313.15	0.452723
40-0002	Grand Island Public Schools	4,855,406,612	48,096,841	0.990582	2,187,402	2,885,552	11,539,494	31,484,392.17	0.648440
40-0082	Northwest Public Schools	1,245,659,953	6,685,468	0.536700	130,738	838,134	1,823,232	3,893,364.01	0.312554
40-0083	Wood River Rural Schools	939,557,618	8,651,672	0.920823	111,781	719,167	2,094,713	5,726,010.44	0.609437
40-0126	Doniphan-Trumbull Public Schs	853,781,803	6,984,864	0.818108	85,164	697,073	1,775,978	4,426,650.13	0.518476
41-0002	Giltner Public Schools	462,498,392	2,976,856	0.643646	11,066	445,103	826,898	1,693,788.03	0.366226
41-0091	Hampton Public School	457,750,032	2,611,059	0.570411	19,472	361,447	668,313	1,561,827.10	0.341197
41-0504	Aurora Public Schools	2,147,554,371	14,859,076	0.691906	202,065	1,814,110	3,761,655	9,081,245.86	0.422865
42-0002	Alma Public Schools	519,653,742	4,469,024	0.860000	93,720	456,111	1,142,575	2,776,618.83	0.534321
43-0079	Hayes Center Public Schools	457,630,034	2,894,320	0.632457	6,427	405,650	755,304	1,726,939.16	0.377366
44-0070	Hitchcock Co Sch System	509,171,130	4,147,600	0.814577	65,504	402,934	1,043,150	2,636,011.18	0.517706
45-0007	O'Neill Public Schools	1,353,971,446	10,823,938	0.799421	127,082	1,109,192	2,915,870	6,671,794.00	0.492757
45-0044	Stuart Public Schools	213,846,193	1,918,119	0.896962	20,880	153,833	445,485	1,297,921.43	0.606942
45-0137	Chambers Public Schools	339,528,612	2,482,730	0.731228	18,216	283,104	623,204	1,558,205.82	0.458932
45-0239	West Holt Public Schools	1,168,234,204	6,524,043	0.558453	48,664	826,468	1,655,397	3,993,514.37	0.341842
46-0001	Mullen Public Schools	735,249,950	3,178,561	0.432309	14,439	592,344	838,466	1,733,312.29	0.235745
47-0001	St Paul Public Schools	764,724,441	7,314,731	0.956517	192,845	702,161	1,866,450	4,553,275.33	0.595414
47-0100	Centura Public Schools	696,430,738	6,432,668	0.923661	155,556	612,546	1,632,179	4,032,387.94	0.579008
47-0103	Elba Public Schools	180,794,460	1,867,431	1.032901	23,219	183,935	480,371	1,179,905.45	0.652623
48-0008	Fairbury Public Schools	1,461,924,080	12,013,684	0.821771	204,127	1,129,594	2,944,986	7,734,977.85	0.529096
48-0300	Tri County Public Schools	1,061,323,242	7,401,603	0.697393	75,108	777,545	1,561,216	4,987,734.71	0.469954
48-0303	Meridian Public Schools	526,132,123	2,935,795	0.557995	19,853	423,719	761,462	1,730,760.60	0.328959
49-0033	Sterling Public Schools	394,602,656	3,307,672	0.838228	42,817	329,252	856,892	2,078,711.15	0.526786
49-0050	Johnson Co Central Public Schs	911,737,214	8,845,042	0.970130	126,999	819,747	2,151,749	5,746,546.51	0.630285
50-0001	Wilcox-Hildreth Public Schools	890,562,486	6,182,336	0.694205	25,438	765,637	1,545,883	3,845,378.04	0.431792
50-0501	Axtell Community Schools	658,130,866	5,091,358	0.773608	57,647	553,133	1,297,319	3,183,259.51	0.483682
50-0503	Minden Public Schools	1,549,701,710	11,356,629	0.732826	139,036	1,193,138	2,859,619	7,164,836.38	0.462336
51-0001	Ogallala Public Schools	1,605,433,406	10,909,488	0.679534	325,596	1,150,093	2,903,228	6,530,571.77	0.406779
51-0006	Paxton Consolidated Schools	592,755,588	3,184,270	0.537197	23,889	405,567	749,079	2,005,734.56	0.338375
52-0100	Keya Paha County Schools	616,543,614	2,440,263	0.395796	11,183	492,200	610,163	1,326,717.94	0.215186
53-0001	Kimball Public Schools	789,957,340	6,240,674	0.790000	121,629	455,913	1,427,238	4,235,894.87	0.536218
54-0013	Creighton Community Public Schools	642,808,533	4,570,937	0.711087	58,066	573,624	1,204,122	2,735,124.22	0.425496
54-0096	Crofton Community Schools	805,286,833	5,313,922	0.659878	64,086	662,026	1,368,059	3,219,751.73	0.399827

**Comparison of 2024 Levied and Effective Non-Bond Taxes and Tax Rates by School District
After All State Tax Credits**

School Code	School Name	Total Value	Levied Tax	School District Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax	Effective Levy
54-0501	Niobrara Public Schools	260,486,716	1,818,080	0.697953	16,397	237,024	478,359	1,086,299.37	0.417027
54-0505	Isanti Community School	7,866,134	81,823	1.040181	922	8,263	16,833	55,803.67	0.709417
54-0576	Wausa Public Schools	495,294,869	3,390,148	0.684470	21,164	441,860	863,336	2,063,787.54	0.416679
54-0583	Verdigre Public Schools	399,851,388	2,789,885	0.697729	27,737	336,089	734,252	1,691,806.69	0.423109
54-0586	Bloomfield Community Schools	840,560,873	4,827,339	0.574299	34,307	698,738	1,036,634	3,057,659.79	0.363764
55-0001	Lincoln Public Schools	36,525,705,452	365,979,200	1.001977	12,710,356	23,486,576	87,158,567	242,623,702.06	0.664255
55-0145	Waverly School District 145	2,533,961,144	23,071,596	0.910495	520,568	1,891,604	5,665,649	14,993,775.82	0.591713
55-0148	Malcolm Public Schools	552,952,334	4,435,580	0.802163	159,462	414,108	1,133,965	2,728,043.74	0.493360
55-0160	Norris School Dist 160	2,384,986,571	20,113,145	0.843323	574,762	1,797,880	4,994,180	12,746,323.53	0.534440
55-0161	Raymond Central Public Schools	1,043,140,977	9,345,983	0.895946	318,915	835,717	2,394,226	5,797,125.18	0.555737
56-0001	North Platte Public Schools	3,194,060,675	30,604,041	0.958154	1,144,978	2,203,242	7,991,271	19,264,551.40	0.603137
56-0006	Brady Public Schools	394,754,319	3,295,249	0.834759	27,106	318,978	866,878	2,082,287.31	0.527489
56-0007	Maxwell Public Schools	370,182,767	2,350,884	0.635060	16,612	249,988	650,112	1,434,171.42	0.387423
56-0037	Hershey Public Schools	664,964,072	5,679,987	0.854179	62,579	488,768	1,455,896	3,672,744.76	0.552322
56-0055	Sutherland Public Schools	491,160,656	4,752,177	0.967540	57,360	419,007	1,211,948	3,063,861.27	0.623800
56-0565	Wallace Public Sch Dist 65 R	582,258,381	4,349,466	0.746999	20,076	472,880	1,063,873	2,792,637.75	0.479622
57-0501	Stapleton Public Schools	438,444,625	2,956,585	0.674334	26,212	358,539	681,948	1,889,885.69	0.431043
58-0025	Loup County Public Schools	381,226,316	2,378,100	0.623828	15,605	339,336	623,779	1,399,380.15	0.367073
59-0001	Madison Public Schools	1,030,018,071	7,792,442	0.756534	78,510	831,421	1,980,212	4,902,298.98	0.475943
59-0002	Norfolk Public Schools	3,791,177,533	35,073,795	0.925142	1,273,627	2,486,953	8,580,025	22,733,189.25	0.599634
59-0005	Battle Creek Public Schools	850,927,596	5,386,451	0.633009	68,899	585,046	1,384,150	3,348,356.17	0.393495
59-0013	Newman Grove Public Schools	790,338,845	3,962,992	0.501429	33,111	552,884	1,036,078	2,340,918.98	0.296192
59-0080	Elkhorn Valley Schools	894,999,911	5,623,359	0.628308	58,753	655,746	1,455,168	3,453,692.33	0.385887
60-0090	Mc Pherson County Schools	384,989,695	2,691,075	0.698997	6,521	376,384	701,322	1,606,848.24	0.417374
61-0004	Central City Public Schools	1,300,200,553	9,679,395	0.744453	185,254	964,396	2,347,846	6,181,898.02	0.475457
61-0049	Palmer Public Schools	355,739,416	3,161,991	0.888849	45,998	323,800	816,191	1,976,002.03	0.555463
62-0021	Bayard Public Schools	392,331,585	4,043,535	1.030642	88,021	305,021	921,174	2,729,319.78	0.695667
62-0063	Bridgeport Public Schools	777,529,182	6,939,795	0.892543	84,427	557,472	1,663,317	4,634,578.56	0.596065
63-0001	Fullerton Public Schools	590,070,469	4,687,468	0.794390	57,628	496,066	1,210,270	2,923,504.24	0.495450
63-0030	Twin River Public Schools	1,194,132,526	7,929,551	0.664042	78,154	826,313	2,260,070	4,765,013.62	0.399036
64-0023	Johnson-Brock Public Schools	594,973,321	3,036,936	0.510432	23,167	428,014	739,925	1,845,829.88	0.310237
64-0029	Auburn Public Schools	853,547,897	9,015,103	1.056191	169,222	728,407	1,959,909	6,157,564.94	0.721408
65-0011	Superior Public Schools	610,174,777	6,217,905	1.019035	81,746	528,101	1,561,330	4,046,727.50	0.663208
18-0501	Sandy Creek Schools	1,202,282,247	8,000,454	0.665438	70,974	982,979	2,100,254	4,846,247.08	0.403087
65-0005	Lawrence - Nelson Public Schools	521,096,794	3,961,084	0.760142	27,117	466,166	868,685	2,599,116.22	0.498778
66-0027	Syracuse-Dunbar-Avoca Schools	1,102,025,434	8,448,297	0.766615	164,469	837,952	2,152,219	5,293,657.58	0.480357
66-0111	Nebraska City Public Schools	1,248,609,927	11,723,633	0.938934	371,853	857,578	2,902,847	7,591,354.99	0.607985
66-0501	Palmyra District O R 1	826,031,480	5,188,050	0.628069	125,724	445,596	1,601,177	3,015,552.92	0.365065
67-0001	Pawnee City Public Schools	396,216,903	3,348,039	0.845000	34,520	347,703	899,595	2,066,221.86	0.521488
67-0069	Lewiston Consolidated Schools	519,195,153	3,277,752	0.631313	25,953	427,703	904,610	1,919,486.29	0.369704
68-0020	Perkins County Schools	1,462,746,837	7,100,009	0.485388	51,806	1,006,435	1,705,899	4,335,869.57	0.296420
69-0044	Holdrege Public Schools	1,433,229,627	11,511,901	0.803213	243,999	1,130,724	2,817,993	7,319,185.53	0.510678
69-0054	Bertrand Public Schools	692,802,957	5,424,251	0.782942	27,092	621,145	1,350,424	3,425,590.32	0.494454
69-0055	Loomis Public Schools	599,307,991	3,527,333	0.588567	15,271	501,662	861,772	2,148,628.50	0.358518
70-0002	Pierce Public Schools	1,119,309,169	8,140,724	0.727298	144,020	998,813	2,086,224	4,911,666.26	0.438812
70-0005	Plainview Public Schools	937,537,348	5,425,798	0.578728	45,610	749,639	1,356,730	3,273,819.63	0.349194

**Comparison of 2024 Levied and Effective Non-Bond Taxes and Tax Rates by School District
After All State Tax Credits**

School Code	School Name	Total Value	Levied Tax	School District Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax	Effective Levy
70-0542	Osmond Community Schools	548,015,778	3,412,943	0.622781	26,830	462,318	843,955	2,079,839.16	0.379522
71-0001	Columbus Public Schools	2,879,306,115	28,843,686	1.001757	1,289,476	1,959,185	7,184,167	18,410,857.69	0.639420
71-0005	Lakeview Community Schools	1,947,642,159	9,969,157	0.511857	101,745	1,339,307	2,431,025	6,097,080.01	0.313049
71-0067	Humphrey Public Schools	1,155,855,337	3,988,181	0.345041	32,064	704,932	993,640	2,257,544.92	0.195314
72-0015	Cross County Community Schools	953,598,869	5,722,562	0.600101	53,870	728,828	1,471,166	3,468,697.55	0.363748
72-0019	Osceola Public Schools	612,442,181	4,256,595	0.695019	60,501	494,657	1,113,427	2,588,010.11	0.422572
72-0032	Shelby - Rising City Public Schools	934,498,429	5,535,967	0.592399	55,145	691,977	1,377,384	3,411,460.37	0.365058
72-0075	High Plains Community Schools	1,024,808,796	5,812,375	0.567166	46,435	854,530	1,496,217	3,415,192.84	0.333252
73-0017	Mc Cook Public Schools	1,046,696,466	9,416,256	0.899615	335,805	740,619	2,316,793	6,023,039.33	0.575433
73-0179	Southwest Public Schools	828,218,332	3,891,493	0.469862	32,607	586,661	1,235,216	2,037,009.63	0.245951
74-0056	Falls City Public Schools	1,206,187,740	8,495,065	0.704289	104,348	933,368	2,315,203	5,142,146.33	0.426314
74-0070	Humboldt Table Rock Steinauer	998,270,403	6,055,341	0.606582	51,880	780,133	1,529,106	3,694,222.57	0.370062
75-0100	Rock County Public Schools	715,808,939	3,956,685	0.552756	14,686	492,887	1,088,972	2,360,138.97	0.329716
76-0002	Crete Public Schools	1,540,700,593	14,176,490	0.920132	443,128	1,115,025	3,590,006	9,028,331.78	0.585989
76-0044	Dorchester Public School	429,296,023	3,107,948	0.723963	29,694	320,095	765,485	1,992,674.65	0.464173
76-0068	Friend Public Schools	502,097,616	3,446,337	0.686387	41,042	348,406	911,770	2,145,118.32	0.427231
76-0082	Wilber-Clatonia Public Schools	837,788,430	7,246,596	0.864966	100,869	677,231	1,855,835	4,612,660.75	0.550576
77-0001	Bellevue Public Schools	4,951,027,513	51,370,230	1.037567	3,429,984	2,649,623	12,114,499	33,176,123.73	0.670086
77-0027	Papillion La Vista Community Schools	9,554,985,410	88,601,661	0.927282	4,265,181	4,871,339	21,364,105	58,101,035.12	0.608070
77-0037	Gretna Public Schools	5,573,830,116	54,834,671	0.983787	1,502,706	2,764,747	11,872,903	38,694,315.33	0.694214
77-0046	Springfield Platteview Community Schools	3,541,449,445	16,813,139	0.474753	260,151	1,377,166	4,365,343	10,810,479.52	0.305256
78-0001	Ashland-Greenwood Public Schs	1,425,575,531	8,432,827	0.591538	176,839	766,722	2,240,031	5,249,234.65	0.368219
78-0009	Yutan Public Schools	467,690,042	4,289,374	0.917140	105,856	352,112	1,139,378	2,692,028.43	0.575601
78-0039	Wahoo Public Schools	1,414,868,245	12,481,438	0.882162	380,639	1,110,554	3,220,229	7,770,016.47	0.549169
78-0072	Mead Public Schools	534,143,212	4,495,298	0.841590	68,139	431,958	1,086,049	2,909,151.50	0.544639
78-0107	Cedar Bluffs Public Schools	382,928,719	3,075,953	0.803270	69,411	299,790	795,813	1,910,938.95	0.499033
79-0002	Minatare Public Schools	60,281,701	575,433	0.954569	19,265	40,035	139,428	376,704.34	0.624907
79-0011	Morrill Public Schools	487,146,784	5,156,750	1.058560	130,141	376,036	1,232,524	3,418,049.17	0.701647
79-0016	Gering Public Schools	1,048,681,788	11,325,652	1.079988	624,953	630,310	2,582,423	7,487,966.44	0.714036
79-0031	Mitchell Public Schools	401,436,580	3,273,730	0.815502	128,534	272,579	806,535	2,066,081.41	0.514672
79-0032	Scottsbluff Public Schools	1,934,983,422	15,048,179	0.777689	621,405	1,067,400	4,369,152	8,990,221.86	0.464615
80-0005	Milford Public Schools	831,611,702	7,753,026	0.932289	180,176	690,678	1,960,952	4,921,219.50	0.591769
80-0009	Seward Public Schools	2,008,936,883	13,862,777	0.690055	344,914	1,351,010	3,508,307	8,658,545.73	0.431001
80-0567	Centennial Public Schools	1,740,319,004	8,155,662	0.468630	57,999	1,160,108	2,077,258	4,860,295.85	0.279276
81-0003	Hay Springs Public Schools	222,932,238	2,037,606	0.914000	31,237	189,060	466,444	1,350,864.98	0.605953
81-0010	Gordon-Rushville Public Schs	1,201,704,682	8,472,545	0.705042	96,809	988,362	2,192,208	5,195,166.12	0.432316
82-0001	Loup City Public Schools	736,912,226	5,156,096	0.699688	71,885	612,156	1,379,172	3,092,882.48	0.419708
82-0015	Litchfield Public Schools	294,468,438	2,682,744	0.911045	21,425	273,816	719,420	1,668,083.22	0.566473
83-0500	Sioux County Public Schools	599,352,759	3,902,873	0.651179	10,806	533,591	1,013,966	2,344,508.42	0.391173
84-0003	Stanton Community Schools	779,389,344	6,255,754	0.802647	104,730	682,525	1,630,691	3,837,807.19	0.492412
85-0060	Deshler Public Schools	649,086,825	4,491,651	0.691995	24,215	596,922	1,028,763	2,841,750.62	0.437807
85-0070	Thayer Central Community Schs	1,060,531,727	6,147,270	0.579640	65,080	883,813	1,540,748	3,657,629.34	0.344886
85-2001	Bruning-Davenport Unified System	1,034,383,580	4,702,363	0.454605	13,356	818,356	1,143,409	2,727,243.04	0.263659
86-0001	Thedford Public Schools	401,545,103	2,474,528	0.616250	10,181	355,146	573,188	1,536,012.58	0.382526
87-0001	Pender Public Schools	730,548,195	5,619,603	0.769230	39,609	601,108	1,430,056	3,548,829.15	0.485776
87-0013	Walthill Public Schools	225,634,888	2,367,711	1.049354	16,252	202,994	530,143	1,618,322.81	0.717231

**Comparison of 2024 Levied and Effective Non-Bond Taxes and Tax Rates by School District
After All State Tax Credits**

School Code	School Name	Total Value	Levied Tax	School District Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax	Effective Levy
87-0016	Umo N Ho N Nation Public Schs	25,106,764	-	-	-	-	-	-	-
87-0017	Winnebago Public Schools District 17	143,059,366	1,209,333	0.845335	4,373	117,650	339,510	747,799.88	0.522720
88-0005	Ord Public Schools	991,087,314	7,104,837	0.716872	99,197	699,062	1,648,401	4,658,177.11	0.470007
88-0021	Arcadia Public Schools	193,264,995	2,005,469	1.037677	11,914	178,844	477,960	1,336,751.22	0.691668
89-0001	Blair Community Schools	2,824,763,043	19,841,327	0.702406	514,051	1,712,450	5,031,676	12,583,149.01	0.445459
89-0003	Fort Calhoun Community Schs	667,312,645	6,573,038	0.985000	273,176	462,190	1,706,626	4,131,046.06	0.619057
89-0024	Arlington Public Schools	934,962,363	7,445,395	0.796330	184,093	681,211	1,904,933	4,675,157.59	0.500037
90-0017	Wayne Community Schools	1,338,315,634	10,507,208	0.785106	113,091	1,028,176	2,708,328	6,657,613.36	0.497462
90-0560	Wakefield Public Schools	688,051,450	5,568,984	0.809384	35,506	572,547	1,186,886	3,774,044.11	0.548512
90-0595	Winside Public Schools	596,277,698	3,569,447	0.598621	23,223	447,217	945,979	2,153,027.61	0.361078
91-0002	Red Cloud Community Schools	483,285,359	3,666,504	0.758661	33,747	409,308	946,367	2,277,081.45	0.471167
91-0074	Blue Hill Community Schools	461,676,739	3,607,763	0.781447	39,393	367,065	922,170	2,279,134.40	0.493665
92-0045	Wheeler Central Schools	723,505,058	3,906,362	0.539921	9,396	586,084	1,027,905	2,282,977.04	0.315544
93-0012	York Public Schools	1,377,646,170	13,642,191	0.990253	275,287	976,531	3,404,840	8,985,532.75	0.652238
93-0083	Mc Cool Junction Public Schs	410,221,850	3,156,220	0.769393	13,267	357,261	789,809	1,995,882.29	0.486537
93-0096	Heartland Community Schools	963,004,148	4,396,540	0.456544	27,060	595,633	1,134,030	2,639,817.00	0.274123
	State Totals	443,128,309,856	2,851,799,949	0.643561	76,223,121	230,700,940	715,987,141	1,828,888,746.77	0.412722

Source: Department of Revenue, 2024 Certificate of Taxes Levied