

LEADERSHIP INNOVATION VISION ENGAGEMENT #liveNASB #weLIVEhere

Below is data for “Your” Public School (a fictional example) measured across several variables that show how local district property valuations greatly outweigh all other likely variables in determining the amount of State Aid/student received by a district, and correspondingly how property valuation tends to impact local levies. We hope this information is useful to your Board as they visit with their Legislative representatives in the coming months.

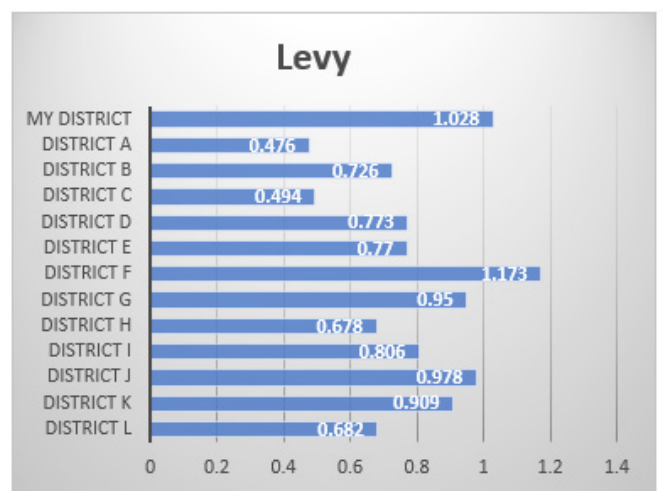
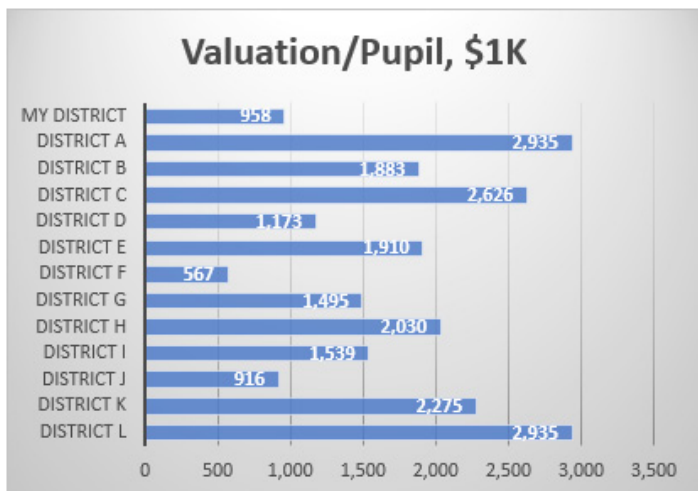


Comparison of “Your” Public School to Nearby Districts – Valuation and Levy

Under the current state system of funding school districts largely through local property taxes, a district’s levy is generally inversely proportional to its property valuation per pupil. A district’s cost per pupil has a very small impact on district levies compared to the district’s property valuation per pupil, as shown by My District, District F and District J. (All data from latest year reported)

District	Enrollment	Valuation/Pupil, \$1K	Levy	\$Exp. Per Pupil, ADM*
District L	382	2,935	.682	17,585
District K	149	2,275	.909	18,405
District J	550	916	.978	13,678
District I	393	1,539	.806	28,929
District H	440	2,030	.678	17,002
District G	405	1,495	.950	15,909
District F	4,573	567	1.173	11,270
District E	212	1,910	.770	26,072
District D	683	1,173	.773	13,124
District C	270	2,626	.494	17,506
District B	728	1,883	.726	15,706
District A	382	2,935	.476	19,494
My District	982	958	1.028	12,257

*Avg. Daily Membership



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NASB DATA ANALYTICS - "YOUR" PUBLIC SCHOOL

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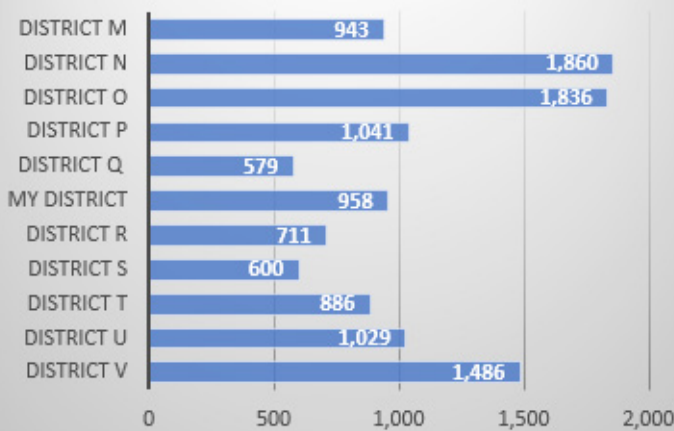
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Comparison of "Your" Public School to Similar Size Districts – Valuation and Levy

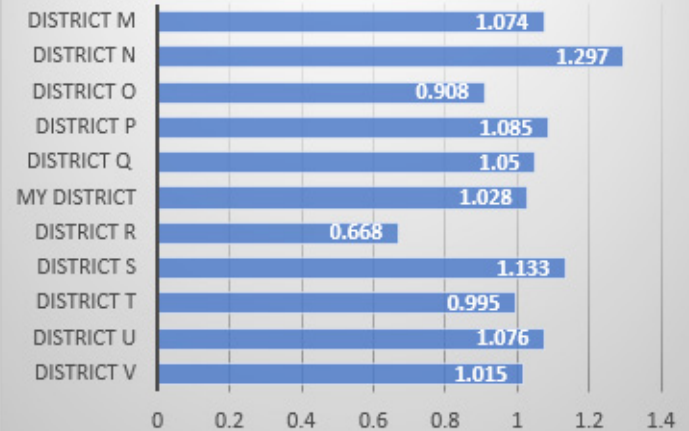
The data here illustrates that "Your" Public School has a relatively low Expenditure Per Pupil compared to the next five larger and five smaller school districts. However, many of the districts in this grouping have somewhat lower valuations per pupil compared to more rural districts in the nearby schools grouping, and therefore somewhat higher levies.

District	Enrollment	Valuation/Pupil, \$1K	Levy	\$Exp. Per Pupil, ADM*
District V	1152	1,486	1.015	14,502
District U	1090	1,029	1.076	11,782
District T	1066	886	0.995	12,493
District S	1034	600	1.133	13,656
District R	1005	711	0.668	13,647
My District	982	958	1.028	12,257
District Q	976	579	1.05	12,613
District P	975	1,041	1.085	12,057
District O	970	1,836	0.908	15,058
District N	951	1,860	1.297	13,892
District M	931	943	1.074	15,177

Valuation/Pupil, \$1K



Levy



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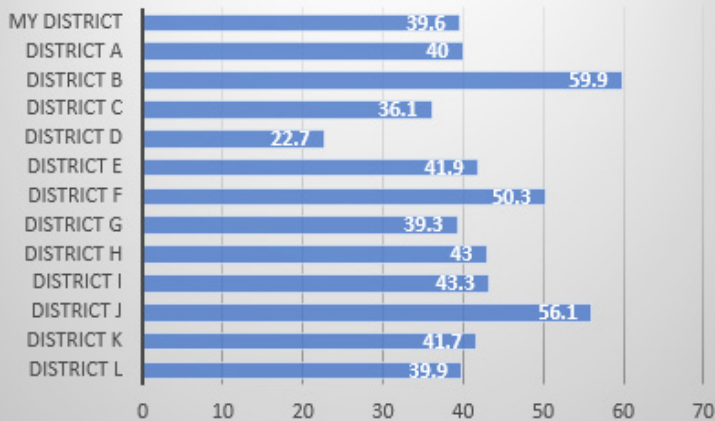
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Comparison of "Your" Public School to Nearby Districts – Poverty Measure and State Aid

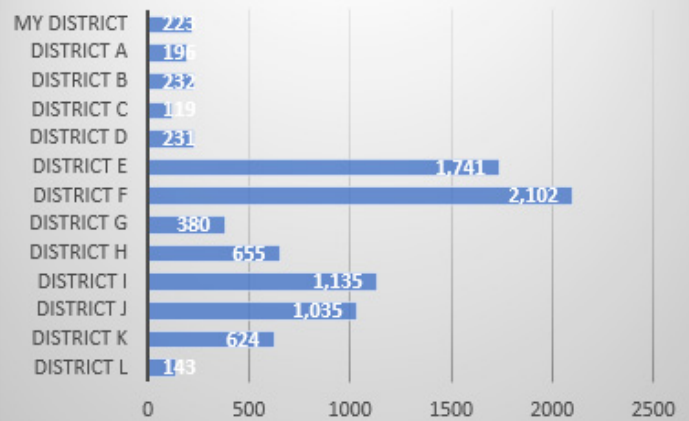
The percentage of students qualifying for free or reduced lunches is often used as a measure of district household income since they have a very close correlation. The amount of state aid received by districts is only an indicator of the effect of heavy reliance upon local property taxes by Nebraska's state aid formula instead of wealth, and varies to a surprising degree from one district to another.

District	Enrollment	Free or Reduced Lunches (FRL), %	TEEOSA St. Aid 2017-'18, \$1K	State Aid/Student, \$
District L	382	39.9	64	143
District K	149	41.7	93	624
District J	550	56.1	569	1,035
District I	393	43.3	446	1,135
District H	440	43.0	288	655
District G	405	39.3	154	380
District F	4,573	50.3	9,613	2,102
District E	212	41.9	369	1,741
District D	683	22.7	158	231
District C	270	36.1	32	119
District B	728	59.9	169	232
District A	382	40.0	75	196
My District	982	39.6	219	223

Free or Reduced Lunches



State Aid/Student, \$



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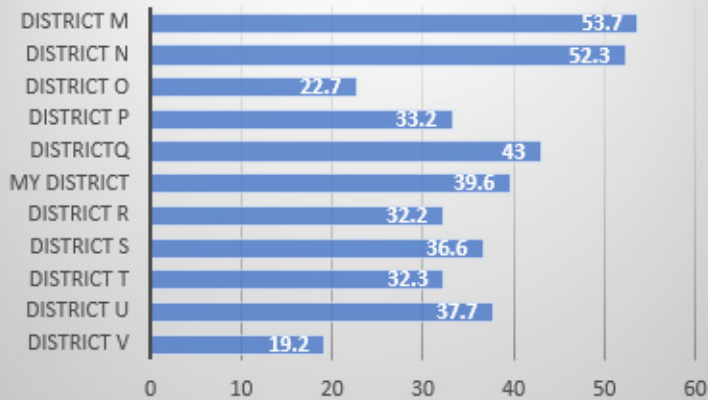
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Comparison of "Your" Public School to Similar Size Districts – Poverty Measure and State Aid

Among both nearby schools and similar size districts, State Aid/Student neither correlates to Free or Reduced Lunches (see District M and District N below) nor to enrollments as on previous pages. It mainly correlates to valuation/student. A district's poverty level, in other words, its lack of wealth, has very little influence on payments of state aid/student.

District	Enrollment	Free or Reduced Lunches, %	TEEOSA St. Aid 2017-'18, \$1K	State Aid/Student, \$
District V	1152	19.2	211	183
District U	1090	37.7	177	162
District T	1066	32.3	240	225
District S	1034	36.6	1,603	1,550
District R	1005	32.2	1,512	1,504
My District	982	39.6	219	223
District Q	976	43.0	4,221	4,325
District P	975	33.2	1,091	1,119
District O	970	22.7	354	355
District N	951	52.3	492	517
District M	931	53.7	124	133

Free or Reduced Lunches, %



State Aid/Student, \$

