

December Board Meeting  
Monday, December 13, 2021 5:30 PM

Media Center, Amherst School  
100 N. Sycamore  
Amherst, NE 68812-0008

## **Agenda**

1. Pledge of Allegiance
2. Notice of adherence to the Open Meeting Law
3. Roll Call
  - 3.1. Excuse absent Board members
4. Approval of Minutes, Claims and Reports
  - 4.1. Review previous meeting minutes
  - 4.2. Review financial reports and monthly claims
  - 4.3. Board Action on consolidated motion for approving Minutes, Claims and Financial Reports
5. Public Comment
6. Reports and communications from board members.
7. Principal's Report
8. Superintendent's Report
  - 8.1. New proposal School state aid
9. Old Business
10. New Business
  - 10.1. Superintendent Evaluation
  - 10.2. Addition of preschool/daycare (3/4) for the 2022-2023 school year and reclassify current preschool as pre-kindergarten.
11. Miscellaneous or non-action items
12. Adjourn

**FINANCIAL REPORT For November 30, 2021**

<b>Fund</b>	<b>Bank 11/30/21</b>	<b>Interest</b>	<b>Co. Treas 10/31/21</b>	<b>NSDLAF 11/30/21</b>	<b>Int.</b>	<b>TOTAL 11/30/21</b>	<b>Mo. Intr.</b>	<b>Balances 11/30/20</b>
<b>General</b>	2,548,670.26	552.31	29,082.14	767.07	0.01	2,549,437.33	552.32	1,412,522.88
CD								
<b>Lunch</b>	54,430.92	1.48				54,430.92	1.48	13,286.74
<b>Petty Cash</b>	3,483.57					3,483.57		3,366.63
<b>Activity</b>	203,028.89	18.45				203,028.89	18.45	202,178.82
<b>Retirement</b>	43,136.56					43,136.56		40,954.39
<b>Spe. Bld.</b>	1,570,592.67	311.71	3,680.06	234.97	0.00	1,570,827.64	311.71	653,218.19
CD								
<b>Handicp</b>	1,102.75	0.30		502.92	0.00	1,605.67	0.30	1,102.75
<b>Deprec.</b>	597,784.53	157.17		438.54	0.00	598,223.07	157.17	595,990.77
<b>Unemployn</b>	9,049.48			2,221.63	0.02	11,271.11	0.02	9,049.48
<b>Caf. Plan</b>	7,531.62					7,531.62	0.00	7,536.44
<b>Bond</b>	654,180.72	193.67	750.73	0		654,180.72	193.67	654,180.72
<b>TOTAL</b>	<b>5,692,991.97</b>	<b>1,235.09</b>		<b>4,165.13</b>	<b>0.03</b>	<b>5,697,157.10</b>	<b>1,235.12</b>	<b>3,593,387.81</b>

interest .35% General fund, Bond Fund, Special Building, and Depreciation Funds  
interest .1% on all other accounts

	<b>Budgeted</b>	<b>Spent to Date</b>	<b>Under budget</b>
General Fun	\$ 5,100,000.00	\$ 1,223,558.74	1.01%
Lunch Fund	\$ 380,000.00	\$ 81,233.42	3.62%

## **Board of Education Regular Meeting**

November 8, 2021 7:00 PM  
Media Center

### Board Members Present:

Les Adelung, Ryan Fisher, Karen Harmoney, Terry Abbott, Casey Mitchell

Visitors Present: Mr. Matt Gordon, Jodi Eckhout, Karla Rohde

**Motion** to excuse absent Board Member, Jess Day. Motion by Les Adelung and second by Terry Abbott.

Vote: Adelung – Yes, Fisher – Yes, Mitchell – Yes, Harmoney – Yes, Abbott - Yes

Vote 5-0, motion carried

**Motion** to approve Minutes, Claims and financial Reports. Motion by Terry Abbott and second by Ryan Fisher

Vote: Adelung – Yes, Fisher – Yes, Mitchell – Yes, Harmoney – Yes, Abbott - Yes

Vote 5-0, motion carried

**Motion** to approve a resolution authorizing the issuance and sale by Buffalo County School District 0119 (Amherst Public School), in the State of Nebraska of its general obligation school building bonds, Series 2021, in one or more Series and in an aggregate principal amounts not to exceed nine million one hundred thousand dollars (\$9,100,000). Motion by Ryan Fisher and second by Les Adelung.

Vote: Adelung – Yes, Fisher – Yes, Mitchell – Yes, Harmoney – Yes, Abbott - Yes

Vote 5-0, motion carried

**Motion** to approve Policy 312, Updated Superintendent Evaluation Policy, and wave the second reading. Motion by Casey Mitchell and second by Terry Abbott

Vote: Adelung – Yes, Fisher – Yes, Mitchell – Yes, Harmoney – Yes, Abbott - Yes

Vote 5-0, motion carried

**Motion** to liquidate the General Fund and Special Building Fund CD's. Motion by Ryan Fisher and second by Terry Abbott.

Vote: Adelung – Abstain, Fisher – Yes, Mitchell – Yes, Harmoney – Yes, Abbott - Yes

Vote 4-0, motion carried

**Motion** to approve the 2020-2021 Audit. Motion by Terry Abbott and second by Les Adelung

Vote: Adelung – Yes, Fisher – Yes, Mitchell – Yes, Harmoney – Yes, Abbott - Yes

Vote 5-0, motion carried

**Motion** to adjourn at 8:20 pm. Motion by Casey Mitchell and a second by Terry Abbott.

Vote: Adelung – Yes, Fisher – Yes, Mitchell – Yes, Harmoney – Yes, Abbott - Yes

Vote 5-0, motion carried

President Adelung began the Regular Board Meeting in the Media Center at 7:00 PM. President Adelung made known the location of the "Open Meetings Law" poster, which is hanging on the Media Center's wall. The Board congratulated the fall sports teams on great seasons and the Band on their outstanding performances. Superintendent Gordon reported on school improvement and discussed adopting a learning model. He updated the Board on preschool and daycare costs. A conversation about the checks and balances we have as a small district occurred.

*The next regular monthly meeting will be held Monday, December 13, 2021 in the Media Center at 5:30 PM*

---

Chairperson

---

Superintendent

**FINANCIAL REPORT For November 30, 2021**

<b>Fund</b>	<b>Bank 11/30/21</b>	<b>Interest</b>	<b>Co. Treas 10/31/21</b>	<b>NSDLAF 11/30/21</b>	<b>Int.</b>	<b>TOTAL 11/30/21</b>	<b>Mo. Intr.</b>	<b>Balances 11/30/20</b>
<b>General</b>	2,548,670.26	552.31	29,082.14	767.07	0.01	2,549,437.33	552.32	1,412,522.88
CD								
<b>Lunch</b>	54,430.92	1.48				54,430.92	1.48	13,286.74
<b>Petty Cash</b>	3,483.57					3,483.57		3,366.63
<b>Activity</b>	203,028.89	18.45				203,028.89	18.45	202,178.82
<b>Retirement</b>	43,136.56					43,136.56		40,954.39
<b>Spe. Bld.</b>	1,570,592.67	311.71	3,680.06	234.97	0.00	1,570,827.64	311.71	653,218.19
CD								
<b>Handicp</b>	1,102.75	0.30		502.92	0.00	1,605.67	0.30	1,102.75
<b>Deprec.</b>	597,784.53	157.17		438.54	0.00	598,223.07	157.17	595,990.77
<b>Unemployn</b>	9,049.48			2,221.63	0.02	11,271.11	0.02	9,049.48
<b>Caf. Plan</b>	7,531.62					7,531.62	0.00	7,536.44
<b>Bond</b>	654,180.72	193.67	750.73	0		654,180.72	193.67	654,180.72
<b>TOTAL</b>	<b>5,692,991.97</b>	<b>1,235.09</b>		<b>4,165.13</b>	<b>0.03</b>	<b>5,697,157.10</b>	<b>1,235.12</b>	<b>3,593,387.81</b>

interest .35% General fund, Bond Fund, Special Building, and Depreciation Funds  
interest .1% on all other accounts

	<b>Budgeted</b>	<b>Spent to Date</b>	<b>Under budget</b>
General Fun	\$ 5,100,000.00	\$ 1,223,558.74	1.01%
Lunch Fund	\$ 380,000.00	\$ 81,233.42	3.62%

## Consolidated Check Listing

Arranged by:  
Check Number

Direct Dep.	Check	Check Date	Payable To	Amount
<b>01 - GENERAL FUND</b>				
	00033791	12/11/2021	Am. Family Life Assurance Co	1,585.96
	00033792	12/11/2021	AFLAC	67.39
	00033793	12/11/2021	Country Partners Cooperative	4,180.44
	00033794	12/11/2021	DAS State Accounting - Central Finance	518.98
	00033795	12/11/2021	ASK Supply Co.	836.49
	00033796	12/11/2021	Assured Fire Protection	310.00
	00033797	12/11/2021	Kearney Auto Value	139.55
	00033798	12/11/2021	Axmann Heating & Air Conditioning	1,659.42
	00033799	12/11/2021	Heartland Bank	15.00
	00033800	12/11/2021	Blue Cross-Blue Shield	48,978.93
	00033801	12/11/2021	Buffalo County Election Commissioner	3,746.91
	00033802	12/11/2021	Cash Drawer-amherst School	116.47
	00033803	12/11/2021	Coachmaster's Inc	371.20
	00033804	12/11/2021	Construction Rental Inc	90.30
	00033805	12/11/2021	Culligan of Kearney	138.00
	00033806	12/11/2021	Dana F. Cole & Company, LLP	1,334.00
	00033807	12/11/2021	Dawson Co Pub Power	4,005.33
	00033808	12/11/2021	Ecolab Pest Elimination	73.42
	00033809	12/11/2021	ESU 10	29,694.40
	00033810	12/11/2021	Eustis Body Shop	181.00
	00033811	12/11/2021	First Bankcard	519.67
	00033812	12/11/2021	Katie Hothem	86.78
	00033813	12/11/2021	Frontier	477.23
	00033814	12/11/2021	Heartland Bank	48,040.92
	00033815	12/11/2021	Hoehner Turf	350.00
	00033816	12/11/2021	Hometown Leasing	492.30
	00033817	12/11/2021	Horace Mann	24.66
	00033818	12/11/2021	Horace Mann	25.00
	00033819	12/11/2021	Island Supply Welding Co	66.72
	00033820	12/11/2021	Kennedy Construction	95.00
	00033821	12/11/2021	Kully Pipe & Steel Supply	28.69
	00033822	12/11/2021	Liberty National Life Ins. Co	245.06
	00033823	12/11/2021	Matheson-Linweld Tri-Gas Inc	1,103.99
	00033824	12/11/2021	Menards - Kearney	252.15
	00033825	12/11/2021	Miscellaneous Cash Account	602.27
	00033826	12/11/2021	T&T Mobile Washing	420.00
	00033827	12/11/2021	NCS Pearson, Inc	31.68
	00033828	12/11/2021	Nebraska Safety Center @ UNK	75.00
	00033829	12/11/2021	TK Elevator Corporation	306.57
	00033830	12/11/2021	Omaha Marriott	694.00
	00033831	12/11/2021	Principal Life	750.02

# Consolidated Check Listing

Direct Dep.	Check	Check Date	Payable To	Amount
	00033832	12/11/2021	Quill Corp	149.95
	00033833	12/11/2021	Ravenna Sanitation	433.00
	00033834	12/11/2021	Retirement	40,285.10
	00033835	12/11/2021	Heartland Bank	6,920.69
	00033836	12/11/2021	Bobbi Sorensen	110.63
	00033837	12/11/2021	Black Hills Energy	1,399.58
	00033838	12/11/2021	SportBoardz	357.50
	00033839	12/11/2021	Heartland Bank	4,699.16
	00033840	12/11/2021	Telephone Systems of Nebraska, Inc	495.50
	00033841	12/11/2021	Todd's Auto Repair	1,258.31
	00033842	12/11/2021	Verizon Wireless	48.29
	00033843	12/11/2021	Village Of Amherst Water Dept	421.57
	00033844	12/11/2021	Wilkins Architecture Design Planning LLC	163,185.18
	00033845	12/11/2021	Kearney Winnelson Co.	53.31
<b>01 - GENERAL FUND Totals:</b>				<b>372,548.67</b>
<b>06 - LUNCH FUND</b>				
	00004366	12/11/2021	Apple Acres	160.00
	00004367	12/11/2021	Cash-wa Dist Co	11,253.54
	00004368	12/11/2021	Heartland Bank	1,473.10
	00004369	12/11/2021	Heartland Refrigeration LLC	256.85
	00004370	12/11/2021	Miscellaneous Cash Account	271.86
	00004371	12/11/2021	Retirement	1,518.60
	00004372	12/11/2021	Heartland Bank	191.07
	00004373	12/11/2021	Sysco Lincoln	12.29
	00004374	12/11/2021	The Thompson Co - US FOODS	3,448.90
<b>06 - LUNCH FUND Totals:</b>				<b>18,586.21</b>
<b>Report Total:</b>				<b>391,134.88</b>

Nebraska Department of Education  
School Finance & Organizational Services

2021/22 Columbus Model Year 2  
Columbus Base Model for 2021-22

ESBA Per Student	BAGR	LER
1.100	1.05000	0.75000

SYSTEM COUNTY/DISTRICT NUMBER	NAME	Formula Students	Total State and Local Spending Authority	FORMULA NEEDS	Education Stabilization Base Aid	Yield from LER	Allocated Income Tax Fund	Other Actual Receipts	Equalization Aid	State Aid Subtotal	Additional Revenue Receipts	Total State and Local Spending Authority Adjustment	Total State Aid	2021/22 MODEL	\$ Change	Hold Harmless Amount for Year 2	Calculated General Fund Tax Asking	Calculated General Fund Tax Asking Levy No Limit
														(UNDER CURRENT STATUS) TOTAL STATE AID CERTIFIED				
01-0003-000	KENESAW PUBLIC SCHOOLS	241	4,954,088	4,084,737	265,435	3,343,718	306,197	223,274	-	571,632	303,077	-	571,632	210,893	360,739	-	3,856,105	0.88
01-0018-000	HASTINGS PUBLIC SCHOOLS	3,377	44,693,941	39,774,245	3,714,421	9,586,547	4,095,228	3,716,090	18,661,959.16	26,471,608	2,457,739	-	26,471,608	21,144,453	5,327,155	-	12,048,504	0.92
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	897	15,462,679	11,596,754	987,056	13,325,278	1,714,545	631,057	-	2,701,601	1,227,187	-	2,701,601	877,387	1,824,214	-	10,902,834	0.62
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	230	5,580,223	4,326,179	252,667	5,522,526	241,301	334,397	-	493,969	267,785	-	493,969	26,905	467,064	-	4,484,072	0.60
02-0009-000	NELIGH-OAKDALE SCHOOLS	325	7,194,292	5,764,635	357,770	4,022,726	488,562	574,635	426,423.24	1,272,756	737,366	-	1,272,756	54,475	1,218,281	-	4,715,017	0.87
02-0018-000	ELGIN PUBLIC SCHOOLS	163	3,692,979	3,240,447	179,446	5,217,082	322,031	133,540	-	501,477	599,504	-	501,477	295,836	205,641	-	2,458,458	0.35
02-0115-000	SUMMERLAND PUBLIC SCHOOLS	387	10,321,647	8,388,026	425,386	7,922,368	357,707	417,034	-	783,093	535,830	-	783,093	39,884	743,209	-	8,585,690	0.84
03-0500-000	ARTHUR COUNTY SCHOOLS	120	3,413,528	2,891,540	131,876	1,786,606	75,757	109,021	788,279.93	995,913	67,604	-	995,913	332,773	663,140	-	2,240,990	0.90
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	144	4,573,958	3,254,452	158,223	2,311,478	114,370	136,578	533,402.99	806,396	169,362	-	806,396	397,448	408,948	-	3,461,622	1.16
05-0071-000	SANDHILLS PUBLIC SCHOOLS	91	3,909,027	2,665,849	100,406	3,174,092	69,066	114,478	-	169,471	133,654	-	169,471	142,865	26,606	-	3,491,424	0.80
06-0001-000	BOONE CENTRAL SCHOOLS	590	10,473,839	8,059,658	648,678	10,568,614	869,703	478,104	-	1,518,381	1,091,071	-	1,518,381	523,257	995,124	-	7,386,283	0.52
06-0017-000	ST EDWARD PUBLIC SCHOOLS	173	3,785,850	3,390,578	189,808	3,275,333	3,390,578	235,010	-	360,672	170,864	-	360,672	19,051	341,621	-	3,014,738	0.69
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	227	5,862,572	4,135,083	250,161	5,873,829	247,485	145,862	-	497,646	249,181	-	497,646	89,978	407,668	-	4,969,883	0.63
07-0006-000	ALLIANCE PUBLIC SCHOOLS	1,293	20,695,645	15,164,360	1,422,226	8,078,674	1,808,742	774,250	3,080,467.93	6,311,436	1,172,905	-	6,311,436	2,424,545	3,886,891	-	12,437,054	1.12
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	379	7,372,096	6,425,177	416,743	4,941,895	6,425,177	191,312	668,656.03	1,291,970	206,571	-	1,291,970	717,632	520,338	-	5,613,750	0.85
08-0051-000	BOYD COUNTY SCHOOLS	339	7,793,397	6,291,284	372,362	5,042,160	249,781	291,647	335,334.05	957,477	319,085	-	957,477	121,426	836,051	-	6,225,188	0.95
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	391	10,397,875	6,545,914	430,579	6,240,689	430,579	884,442	-	847,517	554,675	-	847,517	46,489	807,028	-	8,607,241	0.98
10-0002-000	GIBBON PUBLIC SCHOOLS	546	9,667,215	7,792,215	601,098	4,414,792	486,565	235,557	2,054,202.27	3,141,866	534,797	-	3,141,866	1,128,262	2,013,604	-	5,754,995	1.02
10-0007-000	KEARNEY PUBLIC SCHOOLS	5,608	65,483,015	57,617,959	6,169,348	30,546,785	9,605,540	3,229,503	8,066,873.39	23,841,671	6,268,360	-	23,841,671	8,365,250	15,476,421	-	32,143,481	0.79
10-0009-000	ELM CREEK PUBLIC SCHOOLS	343	5,947,928	5,362,229	377,162	3,070,434	5,947,928	359,379	295,784	1,259,470.69	1,996,011	-	1,996,011	668,594	1,327,417	-	3,352,534	0.83
10-0019-000	SHELTON PUBLIC SCHOOLS	256	6,147,766	4,469,659	281,124	2,637,706	302,338	243,505	1,004,985.76	1,588,448	253,485	-	1,588,448	452,114	1,136,334	-	4,062,328	1.19
10-0069-000	RAVENNA PUBLIC SCHOOLS	375	5,184,108	6,579,911	412,562	5,184,108	6,579,911	580,781	62,962.73	815,022	559,627	-	815,022	37,854	777,168	-	5,780,861	0.92
10-0105-000	PLEASANTON PUBLIC SCHOOLS	291	4,875,480	4,444,357	320,366	2,798,966	237,988	159,173	928,363.74	1,486,218	249,819	-	1,486,218	299,295	1,186,923	-	2,980,270	0.81
10-0119-000	AMHERST PUBLIC SCHOOLS	366	6,752,031	5,738,777	402,844	2,607,911	230,495	206,998	2,290,429.34	2,924,268	216,248	-	2,924,268	1,835,856	1,088,412	-	3,404,917	1.00
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	378	9,874,609	8,632,272	416,222	6,434,475	572,055	410,550	-	988,278	541,346	-	988,278	63,784	924,494	-	7,934,435	0.92
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	396	7,595,639	6,726,298	435,293	4,269,287	408,436	405,763	1,207,517.39	2,051,246	405,248	-	2,051,246	222,211	1,829,035	-	4,733,382	0.83
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	258	5,666,495	4,613,023	283,292	3,615,974	283,292	283,292	74,196.39	641,335	277,178	-	641,335	31,649	609,686	-	4,392,268	0.90
12-0056-000	DAVID CITY PUBLIC SCHOOLS	622	13,458,493	9,574,841	683,938	10,221,203	1,101,839	938,375	-	1,785,777	903,964	-	1,785,777	122,855	1,662,922	-	9,830,377	0.72
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	275	7,319,832	5,038,242	302,838	6,766,295	448,120	367,874	-	750,958	415,167	-	750,958	49,965	700,993	-	5,785,833	0.65
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	1,366	18,960,401	17,027,163	1,502,952	6,244,530	2,440,238	1,571,263	5,268,180.55	9,211,370	1,473,407	-	9,211,370	5,580,403	3,630,967	-	6,704,361	0.75
13-0022-000	WEEPING WATER PUBLIC SCHOOLS	273	5,476,822	4,642,470	300,746	2,830,648	422,682	144,360	944,034.34	1,667,462	316,938	-	1,667,462	406,974	1,260,488	-	3,348,062	0.84
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	636	10,387,495	8,632,998	700,137	4,387,588	1,011,384	371,679	2,162,210.62	3,873,731	601,396	-	3,873,731	1,809,274	2,064,457	-	5,506,689	0.90
13-0056-000	CONESTOGA PUBLIC SCHOOLS	643	10,320,939	9,270,940	706,882	6,102,232	947,310	497,697	1,046,819.08	2,671,011	760,730	-	2,671,011	102,280	2,568,731	-	6,391,501	0.75
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOL	453	7,916,919	6,573,040	497,776	3,497,273	585,923	326,876	2,748,891	3,497,273	3,498,988	-	3,497,273	1,207,945	1,540,946	-	4,466,164	0.90
14-0008-000	HARTINGTON NEWCASTLE PUBLIC SCH	379	7,699,222	6,522,374	416,571	8,426,027	746,213	585,141	-	1,162,784	630,160	-	1,162,784	83,203	1,079,581	-	5,321,137	0.47
14-0045-000	RANDOLPH PUBLIC SCHOOLS	256	6,018,884	4,405,917	281,623	5,170,422	574,884	292,707	-	574,330	295,032	-	574,330	32,637	541,693	-	4,960,330	0.72
14-0054-000	LAUREL-CONCORD-COLERIDGE SCHOOL	407	9,317,649	6,933,572	447,858	7,081,652	595,105	580,537	-	1,042,963	459,577	-	1,042,963	66,354	976,609	-	7,234,572	0.75
14-0101-000	WYNOT PUBLIC SCHOOLS	177	3,854,459	3,510,531	194,488	1,406,392	112,749	108,425	1,688,477.70	1,995,714	114,907	-	1,995,714	1,411,712	584,002	-	1,635,413	0.87
15-0010-000	CHASE COUNTY SCHOOLS	613	9,580,094	8,723,381	674,009	9,387,030	670,912	293,949	-	1,344,921	608,616	-	1,344,921	230,765	1,114,156	-	7,332,608	0.58
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	222	5,694,325	4,326,073	244,310	2,825,537	169,370	147,009	939,847.24	1,353,527	227,216	-	1,353,527	184,466	1,169,061	-	3,966,573	1.01
16-0006-000	VALENTINE COMMUNITY SCHOOLS	568	14,422,706	8,128,752	625,335	10,078,785	734,544	669,406	-	1,359,878	718,061	-	1,359,878	81,902	1,277,976	-	11,675,361	0.88
16-0030-000	CODY-KILGORE PUBLIC SCHS	159	3,836,274	3,365,347	175,259	1,434,090	78,169	106,096	-	1,571,733.14	1,825,161	-	1,825,161	1,238,581	586,580	-	1,796,467	0.96
17-0001-000	SIDNEY PUBLIC SCHOOLS	1,201	19,070,048	14,086,943	1,320,792	5,087,661	1,252,585	773,945	5,651,959.49	8,225,337	983,071	-	8,225,337	5,433,597	2,791,740	-	9,087,695	1.30
17-0003-000	LEYTON PUBLIC SCHOOLS	137	5,065,848	3,317,534	150,555	3,082,742	155,941	95,538	-	306,496	175,812	-	306,496	27,784	278,712	-	4,488,002	1.08
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	180	4,960,009	3,480,876	198,459	2,500,789	156,064	111,166	514,398.17	868,921	150,826	-	868,921	495,672	373,249	-	3,829,096	1.13
18-0002-000	SUTTON PUBLIC SCHOOLS	388	7,166,947	6,530,593	426,800	5,676,308	501,722	307,388	-	928,522	307,388	-	928,522	201,503	727,019	-	5,559,061	0.73
18-0011-000	HARVARD PUBLIC SCHOOLS	198	5,578,007	4,360,740	217,893	2,629,381	187,666	477,212	848,587.72	1,254,147	191,192	-	1,254,147	197,677	1,056,470	-	3,655,456	1.03
19-0039-000	LEIGH COMMUNITY SCHOOLS	221	4,290,919	3,862,327	243,059	3,372,505	313,729	556,788	-	556,788	215,933	-	556,788	190,939	365,849	-	3,413,264	0.76
19-0058-000	CLARKSON PUBLIC SCHOOLS	216	4,536,739	4,091,931	237,642	3,039,119	240,407	346,082	228,681.50	706,730	245,313	-	706,730	120,380	586,350	-	3,238,614	0.79
19-0070-000	HOWELLS-DODGE CONSOLIDATED SCH	275	5,740,950	4,540,533	303,015	5,501,131	487,669	213,503	-	790,684	375,754	-	790,684	54,375	736,309	-	4,361,009	0.58
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	1,870	23,450,106	21,080,434	2,056,668	10,575,373	1,102,370	904,045	6,441,977.83	9,601,016	1,049,453	-	9,601,016	4,846,325	4,754,691	-	11,895,592	0.84
20-0001-000	WEST POINT PUBLIC SCHOOLS	709	13,450,191	10,511,700	780,013	10,566,597	1,219,623	486,904										

Nebraska Department of Education  
School Finance & Organizational Services

2021/22 Columbus Model Year 2  
Columbus Base Model for 2021-22

ESBA Per Student	BAGR	LER
1.100	1.05000	0.75000

SYSTEM COUNTY/DISTRICT NUMBER	NAME	Formula Students	Total State and Local Spending Authority	FORMULA NEEDS	Education Stabilization Base Aid	Yield from LER	Allocated Income Tax Fund	Other Actual Receipts	Equalization Aid	State Aid Subtotal	Additional Revenue Receipts	Total State and Local Spending Authority Adjustment	Total State Aid	2021/22 MODEL	\$ Change	Hold Harmless Amount for Year 2	Calculated General Fund Tax Asking	Calculated General Fund Tax Asking Levy No Limit
														(UNDER CURRENT STATUTE) TOTAL STATE AID				
24-0004-000	VERTON PUBLIC SCHOOLS	277	5,512,897	4,586,602	305,218	2,607,754	193,358	175,252	1,305,020.34	1,803,596	285,720	-	1,803,596	648,624	1,154,972	-	3,248,329	0.96
24-0011-000	COZAD COMMUNITY SCHOOLS	890	14,893,891	11,617,653	979,164	6,138,100	897,666	650,076	2,952,647.33	4,829,477	803,548	-	4,829,477	1,979,895	2,849,582	-	8,610,790	1.06
24-0020-000	GOTHENBURG PUBLIC SCHOOLS	810	13,982,065	10,722,706	891,130	6,498,542	855,071	466,370	2,011,592.86	3,757,794	743,815	-	3,757,794	826,790	2,931,004	-	9,014,086	1.04
24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	195	4,436,897	3,878,554	214,519	3,001,992	103,702	96,576	461,764.39	779,986	191,487	-	779,986	177,918	602,068	-	3,368,848	0.89
25-0025-000	CREEK VALLEY SCHOOLS	182	6,364,120	3,605,746	200,242	3,337,657	242,048	206,090	-	442,290	304,866	-	442,290	26,988	415,302	-	5,410,874	1.20
25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	209	4,415,032	3,809,945	230,399	3,387,512	158,380	156,770	-	388,779	334,040	-	388,779	402,355	(13,576)	13,676	3,521,867	0.79
26-0001-000	PONCA PUBLIC SCHOOLS	438	7,756,383	6,799,964	481,721	2,966,200	348,782	345,983	2,657,277.97	3,487,781	334,091	-	3,487,781	2,164,468	1,323,313	-	3,588,528	0.83
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	149	4,547,366	3,366,289	163,495	2,418,194	143,049	203,507	438,043.62	744,588	252,687	-	744,588	15,950	728,638	-	3,346,584	1.00
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	202	5,472,346	4,209,646	222,200	3,284,566	298,644	271,306	132,930.39	653,774	286,776	-	653,774	33,299	620,475	-	4,260,490	0.95
27-0001-000	FREMONT PUBLIC SCHOOLS	4,685	58,606,630	50,737,477	5,153,651	21,646,152	5,882,898	3,066,334	14,988,442.33	26,024,991	3,874,070	-	26,024,991	16,140,373	9,884,618	-	25,641,235	0.91
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	181	5,196,930	3,491,094	199,518	3,563,694	345,738	146,102	-	545,256	235,254	-	545,256	38,550	506,706	-	4,270,318	0.85
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	530	10,263,648	7,380,625	582,726	6,488,738	530,975	524,820	-	1,113,701	486,160	-	1,113,701	828,597	285,104	-	8,138,967	0.91
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	608	9,607,226	8,093,708	669,082	8,210,555	586,181	308,727	-	1,255,263	558,306	-	1,255,263	959,518	295,745	-	7,484,930	0.67
28-0001-000	OMAHA PUBLIC SCHOOLS	50,354	680,019,155	606,513,882	55,389,653	193,132,316	90,235,667	33,426,004	234,330,242.67	379,955,562	48,035,567	-	379,955,562	269,685,528	110,270,034	-	218,602,022	0.82
28-0010-000	ELKHORN PUBLIC SCHOOLS	10,397	121,758,733	107,838,795	55,427,373	55,427,373	22,809,672	5,692,033	12,472,755.32	46,719,389	19,977,390	-	46,719,389	26,741,999	59,172,732	-	59,172,732	0.76
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	937	15,422,018	11,784,307	1,031,195	9,283,624	4,132,938	750,054	-	5,164,134	1,482,426	-	5,164,134	1,370,357	3,793,777	-	8,025,404	0.61
28-0017-000	MILLARD PUBLIC SCHOOLS	23,036	259,212,395	227,946,945	25,339,694	92,148,421	36,744,036	13,589,448	60,125,345.82	122,209,076	21,409,238	-	122,209,076	73,396,282	48,812,794	-	102,004,633	0.81
28-0054-000	RALSTON PUBLIC SCHOOLS	3,155	40,774,200	36,211,462	3,470,706	14,561,759	2,788,734	2,655,721	12,734,541.94	18,993,982	4,693,891	(131,153)	18,862,829	9,794,615	9,068,214	-	14,430,606	0.73
28-0059-000	BENNINGTON PUBLIC SCHOOLS	3,501	42,370,700	37,376,816	3,851,365	12,665,159	5,962,094	1,320,313	13,577,884.15	23,391,344	2,780,879	-	23,391,344	17,080,598	6,310,746	-	14,878,164	0.79
28-0666-000	WESTSIDE COMMUNITY SCHOOLS	5,960	84,508,369	61,520,465	6,556,071	30,392,650	10,287,003	5,460,540	8,824,201.03	25,667,275	5,539,736	-	25,667,275	21,451,978	4,215,297	-	47,840,818	1.15
29-0117-000	DUNDY CO STRAITTON PUBLIC SCHS	292	8,465,785	5,455,672	320,697	7,287,252	351,113	186,567	-	671,810	375,890	-	671,810	39,149	632,661	-	7,231,518	0.76
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	146	6,359,458	3,422,704	160,470	5,074,929	342,704	182,735	-	503,923	236,805	-	503,923	38,295	465,628	-	5,435,995	0.79
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	574	9,831,072	8,894,942	631,938	8,892,352	810,274	1,499,631	-	1,442,212	819,213	-	1,442,212	90,346	1,351,866	-	6,070,016	0.53
30-0054-000	SHICKLEY PUBLIC SCHOOLS	140	3,434,798	2,988,403	153,794	3,666,945	197,159	139,119	-	350,953	166,743	-	350,953	229,927	121,026	-	2,777,983	0.57
31-0506-000	FRANKLIN PUBLIC SCHOOLS	256	6,468,920	4,871,571	281,818	3,406,103	283,537	336,983	563,129.81	1,128,485	202,438	-	1,128,485	135,586	992,899	-	4,801,014	1.08
32-0046-000	MAYWOOD PUBLIC SCHOOLS	151	4,142,217	3,187,884	166,506	2,601,563	101,099	46,167	272,549.30	540,154	165,925	-	540,154	333,586	206,568	-	3,389,971	0.99
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	156	4,983,465	3,294,964	171,059	3,210,150	212,503	137,056	-	383,562	185,619	-	383,562	23,694	359,868	-	4,277,228	1.02
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	209	4,447,425	4,052,659	229,361	2,093,027	141,407	172,616	1,416,247.39	1,787,016	145,976	-	1,787,016	943,039	843,977	-	2,341,817	0.84
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	314	6,033,736	5,228,513	345,486	3,431,304	301,676	307,036	843,011.53	1,490,173	281,904	-	1,490,173	116,815	1,373,358	-	3,954,823	0.85
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	276	5,855,416	4,725,819	303,878	2,429,248	271,065	188,221	1,533,406.14	2,108,350	248,279	-	2,108,350	1,049,595	1,058,755	-	3,310,566	1.00
33-0540-000	SOUTHERN VALLEY SCHOOLS	350	8,287,689	6,024,257	385,252	5,638,866	6,024,257	338,586	-	723,838	403,054	-	723,838	37,752	686,086	-	6,871,925	0.90
34-0001-000	SOUTHERN SCHOOL DISTRICT 1	359	7,219,754	6,169,707	394,761	2,950,389	259,047	386,714	2,178,795.33	2,832,604	334,576	-	2,832,604	1,513,622	1,318,982	-	3,665,860	0.94
34-0015-000	BEATRICE PUBLIC SCHOOLS	1,969	31,419,343	22,825,852	2,165,385	9,555,084	2,498,089	1,896,052	6,711,241.42	11,374,716	1,855,431	-	11,374,716	6,098,192	5,276,524	-	16,293,144	1.25
34-0034-000	FREEMAN PUBLIC SCHOOLS	429	7,348,238	6,692,966	472,145	4,082,383	397,744	246,884	1,493,810.49	2,363,699	433,512	-	2,363,699	782,549	1,581,150	-	4,304,143	0.79
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	233	5,109,027	4,139,955	256,423	4,477,967	252,412	174,926	-	508,835	391,774	-	508,835	184,102	324,733	-	4,033,492	0.68
35-0001-000	GARDEN COUNTY SCHOOLS	203	7,223,600	4,329,924	222,978	6,044,276	216,931	308,163	-	439,909	329,722	-	439,909	24,188	415,721	-	6,145,806	0.73
36-0100-000	BURWELL PUBLIC SCHOOLS	293	6,494,201	4,599,690	322,090	3,325,853	254,076	138,275	559,896.02	1,136,062	247,972	-	1,136,062	277,862	858,200	-	4,971,892	1.13
37-0030-000	ELWOOD PUBLIC SCHOOLS	201	4,488,451	3,817,175	221,200	3,930,062	391,251	166,496	-	612,451	291,209	-	612,451	43,625	568,826	-	3,418,295	0.64
38-0011-000	HYANNIS AREA SCHOOLS	140	3,715,941	3,165,944	153,709	4,540,495	166,566	118,940	-	320,274	180,928	-	320,274	39,366	280,908	-	3,094,647	0.49
39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS	271	8,018,594	5,082,184	297,638	6,210,408	258,464	257,933	-	556,102	316,211	-	556,102	28,819	527,283	-	6,888,348	0.83
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	9,384	131,155,495	104,747,797	10,321,963	27,321,311	9,245,094	5,749,714	52,109,714.76	71,676,772	6,365,544	-	71,676,772	57,936,573	13,740,199	-	47,363,465	1.26
40-0082-000	NORTHWEST PUBLIC SCHOOLS	1,413	18,206,140	16,591,048	1,553,969	7,497,579	1,212,015	531,966	5,795,518.33	8,561,503	674,385	-	8,561,503	8,286,546	274,957	-	8,438,286	0.85
40-0083-000	WOOD RIVER RURAL SCHOOLS	473	8,396,382	7,021,009	520,224	5,966,943	5,966,943	524,093	-	1,044,317	583,103	-	1,044,317	58,436	985,881	-	6,603,356	0.84
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	407	7,381,650	6,643,408	447,783	5,211,958	707,200	447,548	-	1,154,982	474,850	-	1,154,982	78,853	1,076,129	-	5,304,270	0.77
41-0002-000	GILTNER PUBLIC SCHOOLS	184	3,946,936	3,548,435	201,989	2,583,238	200,543	172,040	390,624.62	793,157	166,674	-	793,157	729,371	63,786	-	2,815,065	0.82
41-0091-000	HAMPTON PUBLIC SCHOOL	168	3,602,011	3,286,033	184,299	2,554,613	203,747	175,777	167,597.58	555,643	166,523	-	555,643	459,400	96,243	-	2,704,068	0.78
41-0504-000	AURORA PUBLIC SCHOOLS	1,168	17,782,107	13,945,866	1,285,018	12,546,329	1,740,248	960,435	-	3,025,267	1,475,307	-	3,025,267	1,940,038	2,831,229	-	12,321,098	0.73
42-0002-000	ALMA PUBLIC SCHOOLS	339	6,662,589	5,731,326	373,402	2,574,944	347,538	483,232	1,952,209.74	2,673,150	335,014	-	2,673,150	1,463,129	1,210,021	-	3,171,193	0.90
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	110	4,127,063	2,773,146	120,937	2,574,478	74,308	101,727	-	195,245	104,587	-	195,245	8,285	186,960	-	3,725,504	1.02
44-0070-000	HITCHCOCK CO SCH SYSTEM	283	5,889,848	4,742,945	311,589	3,104,639	235,218	187,528	903,970.50	1,450,778	276,893	-	1,450,778	139,005	1,311,773	-	3,774,649	0.91
45-0007-000	O'NEILL PUBLIC SCHOOLS	748	12,231,986	10,588,599	823,336	9,177,484	895,023	790,167	-	1,718,359	1,657,841	-	1,718,359	99,79				

Nebraska Department of Education  
School Finance & Organizational Services

2021/22 Columbus Model Year 2  
Columbus Base Model for 2021-22

ESBA Per Student	BAGR	LER
1.100	1.05000	0.75000

SYSTEM COUNTY/DISTRICT NUMBER	NAME	Formula Students	Total State and Local Spending Authority	FORMULA NEEDS	Education Stabilization Base Aid	Yield from LER	Allocated Income Tax Fund	Other Actual Receipts	Equalization Aid	State Aid Subtotal	Additional Revenue Receipts	Total State and Local Spending Authority Adjustment	Total State Aid	2021/22 MODEL	\$ Change	Hold Harmless Amount for Year 2	Calculated General Fund Tax Asking	Calculated General Fund Tax Asking Levy No Limit
														(UNDER CURRENT STATUS) TOTAL STATE AID CERTIFIED				
50-0503-000	MINDEN PUBLIC SCHOOLS	799	13,361,230	10,168,070	879,143	9,240,250	1,006,494	541,163	-	1,885,637	737,685	-	1,885,637	112,224	1,773,413	-	10,196,745	0.84
51-0001-000	OGALLALA PUBLIC SCHOOLS	850	15,362,175	10,945,067	935,016	8,856,768	1,123,587	708,983	-	2,058,603	1,233,413	-	2,058,603	125,280	1,933,323	-	11,361,176	0.93
51-0006-000	PAXTON CONSOLIDATED SCHOOLS	195	4,263,340	3,778,142	214,298	3,626,677	186,167	211,015	-	400,466	202,359	-	400,466	634,193	(233,727)	233,727	3,215,773	0.67
52-0100-000	KEYA PAHA COUNTY SCHOOLS	71	3,223,493	2,565,038	78,313	3,731,451	95,963	52,136	-	174,276	144,614	-	174,276	10,700	163,576	-	2,852,467	0.58
53-0001-000	KIMBALL PUBLIC SCHOOLS	375	9,420,752	6,184,868	411,962	4,264,882	446,611	317,696	743,716.44	1,602,290	504,570	-	1,602,290	49,797	1,552,493	-	6,996,196	1.22
54-0013-000	CREIGHTON COMMUNITY PUBLIC SCHC	266	6,605,280	4,623,475	292,252	3,872,929	342,199	307,831	-	634,451	304,458	-	634,451	38,155	596,296	-	5,358,540	1.05
54-0096-000	CROFTON COMMUNITY SCHOOLS	336	6,450,487	5,205,745	369,378	4,548,190	347,667	284,767	-	717,045	423,176	-	717,045	423,461	293,584	-	5,025,499	0.83
54-0501-000	NIORARA PUBLIC SCHOOLS	174	4,738,282	4,263,895	191,532	4,738,282	1,517,404	441,451	2,031,268.34	2,305,040	82,240	-	2,305,040	1,686,407	618,633	-	1,881,706	0.94
54-0505-000	SANTEE COMMUNITY SCHOOLS	216	9,015,357	4,445,312	237,343	52,471	3,707	530,572	3,621,219.12	3,862,269	441,989	-	3,862,269	3,398,700	463,569	-	4,180,527	66.48
54-0576-000	WAUSA PUBLIC SCHOOLS	224	4,524,730	2,834,778	245,853	4,074,592	220,287	175,053	598,621.34	1,064,761	197,633	-	1,064,761	66,151	998,610	-	3,087,283	0.84
54-0583-000	VERDIGRE PUBLIC SCHOOLS	135	2,859,314	2,385,673	148,752	2,400,832	119,889	129,815	-	268,641	152,222	-	268,641	13,368	255,273	-	2,308,630	0.72
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	257	5,491,434	4,673,350	282,816	5,047,072	336,884	200,308	-	611,699	336,884	-	611,699	37,563	582,136	-	4,323,004	0.67
55-0001-000	LINCOLN PUBLIC SCHOOLS	40,283	489,065,201	435,528,030	44,310,973	186,333,377	68,805,631	33,474,576	102,603,472.53	215,720,077	40,655,320	-	215,720,077	116,284,594	99,435,483	-	199,215,228	0.72
55-0145-000	WAVERLY SCHOOL DISTRICT 145	2,086	25,818,779	21,368,416	2,294,318	14,174,568	2,827,250	1,499,009	573,270.86	5,694,839	1,957,694	-	5,694,839	315,238	5,379,601	-	16,667,237	0.82
55-0148-000	MALCOLM PUBLIC SCHOOLS	619	2,999,517	2,562,400	681,080	2,999,517	567,064	310,641	3,987,937.69	5,236,082	390,261	-	5,236,082	3,845,804	1,390,278	-	3,584,088	0.83
55-0160-000	NORRIS SCHOOL DIST 160	2,393	29,457,337	23,868,825	2,631,804	12,576,415	2,803,825	1,195,703	4,661,077.71	10,096,707	1,835,136	-	10,096,707	4,167,235	5,929,472	-	16,329,791	0.90
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	685	11,079,549	9,980,822	753,004	11,079,549	9,980,822	1,167,647	9,980,822	3,644,630	762,891	-	3,644,630	942,011	2,702,619	-	6,154,695	0.76
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	3,768	45,776,636	40,411,039	4,144,529	18,965,712	5,378,447	2,315,829	9,606,522.09	19,129,498	3,362,925	-	19,129,498	10,073,085	9,056,413	-	20,968,384	0.83
56-0006-000	BRADY PUBLIC SCHOOLS	177	4,069,409	3,462,702	194,679	2,392,879	172,190	166,227	536,727.28	903,596	206,584	-	903,596	424,690	478,906	-	2,793,002	0.85
56-0007-000	MAXWELL PUBLIC SCHOOLS	287	5,445,989	4,750,083	315,769	5,445,989	125,218	207,931	1,902,100.96	2,343,088	170,943	-	2,343,088	1,719,103	623,985	-	2,724,027	0.90
56-0037-000	HERSHEY PUBLIC SCHOOLS	503	9,264,613	6,917,561	553,526	4,224,540	332,084	282,611	1,524,799.69	2,410,410	406,113	-	2,410,410	1,617,402	793,008	-	6,165,479	1.08
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	318	6,982,568	4,916,454	350,312	3,127,885	299,306	235,753	903,468.07	1,552,816	343,691	-	1,552,816	1,650,068	1,387,748	-	4,850,308	1.15
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	170	4,185,575	3,454,132	186,621	3,834,294	195,600	191,851	382,222	382,222	172,553	-	382,222	250,547	131,675	-	3,438,949	0.67
57-0501-000	STAPLETON PUBLIC SCHOOLS	186	4,036,095	3,679,290	204,711	2,639,241	139,764	142,475	553,099.56	897,574	156,642	-	897,574	441,869	455,705	-	2,839,404	0.76
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	67	2,971,618	2,620,667	74,243	2,386,588	59,348	68,464	32,023.93	165,615	143,995	-	165,615	6,617	158,998	-	2,593,544	0.81
59-0001-000	MADISON PUBLIC SCHOOLS	525	8,908,836	7,964,763	577,382	5,931,651	654,174	381,535	420,021.21	1,651,577	472,901	-	1,651,577	72,940	1,578,637	-	6,402,823	0.80
59-0002-000	NORFOLK PUBLIC SCHOOLS	4,319	60,687,884	45,790,294	4,751,118	21,372,317	6,595,632	2,821,562	10,249,664.86	21,596,415	4,936,928	-	21,596,415	9,856,435	11,739,980	-	31,332,979	1.08
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	483	7,909,233	6,774,013	531,443	4,715,388	494,915	248,646	783,621.12	1,809,979	390,615	-	1,809,979	886,959	923,020	-	5,459,993	0.85
59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	160	3,731,149	3,277,716	176,414	4,620,989	234,681	150,722	-	411,096	295,599	-	411,096	26,167	384,929	-	2,873,732	0.46
59-0080-000	ELKHORN VALLEY SCHOOLS	426	7,470,845	6,739,535	468,647	5,087,070	493,634	353,786	336,397.64	1,298,679	438,106	-	1,298,679	55,040	1,243,639	-	5,380,274	0.79
60-0090-000	MC PHERSON COUNTY SCHOOLS	61	2,817,510	2,566,339	66,854	2,167,853	48,984	75,955	206,693.73	322,531	72,678	-	322,531	5,462	317,069	-	2,346,346	0.75
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	703	11,537,275	9,996,263	773,749	7,308,800	847,312	885,394	1,807,008.54	1,807,069	790,775	-	1,807,069	94,475	1,712,594	-	8,054,037	0.81
61-0049-000	PALMER PUBLIC SCHOOLS	289	5,350,331	4,784,491	317,878	2,234,537	149,928	195,634	1,886,514.07	2,354,320	161,145	-	2,354,320	1,427,616	926,704	-	2,639,232	0.87
62-0021-000	BAYARD PUBLIC SCHOOLS	347	6,683,539	5,597,926	381,413	2,302,322	277,951	155,489	2,480,750.34	3,140,115	371,060	-	3,140,115	1,992,532	1,147,583	-	3,016,875	0.98
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	451	11,057,375	7,124,007	495,965	4,645,491	552,611	327,520	1,102,419.87	2,150,996	483,692	-	2,150,996	602,270	1,548,726	-	8,095,167	1.31
63-0001-000	FULLERTON PUBLIC SCHOOLS	305	5,909,536	4,796,274	335,689	3,910,558	286,049	234,962	29,016.60	650,754	365,879	-	650,754	31,894	618,860	-	4,657,941	0.87
63-0030-000	TWIN RIVER PUBLIC SCHOOLS	421	10,216,516	6,916,083	462,654	7,275,166	429,000	408,497	-	891,654	464,705	-	891,654	47,834	843,820	-	8,451,660	0.84
64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	317	5,637,493	3,482,241	348,241	3,426,989	385,041	101,045	854,438.11	1,587,720	255,556	-	1,587,720	895,503	692,217	-	3,693,172	0.81
64-0029-000	AUBURN PUBLIC SCHOOLS	865	12,515,233	11,409,819	951,820	4,518,134	993,479	691,749	4,254,637.08	6,199,936	1,199,936	-	6,199,936	3,953,752	2,246,184	-	4,903,652	0.74
65-0011-000	SUPERIOR PUBLIC SCHOOLS	393	7,725,672	6,960,508	431,888	3,583,308	413,373	664,893	1,867,045.54	2,712,307	364,908	-	2,712,307	1,128,513	1,583,794	-	3,983,564	0.79
65-2005-000	SOUTH CENTRAL NEBRASKA UNIFIED 5	632	15,763,637	9,735,158	695,186	10,630,418	808,632	881,820	-	1,503,819	706,425	-	1,503,819	90,162	1,413,657	-	12,671,573	0.88
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	742	11,708,052	9,957,157	815,803	6,366,482	992,365	729,637	1,052,869.48	2,861,038	659,067	-	2,861,038	110,649	2,750,389	-	7,458,310	0.84
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	1,338	18,434,970	16,660,806	1,472,016	7,249,966	1,703,978	1,200,556	5,034,290.12	8,210,284	1,238,210	-	8,210,284	4,540,355	3,669,929	-	7,785,920	0.78
66-0501-000	PALMYRA DISTRICT O R 1	588	9,139,583	8,177,025	647,284	4,539,106	716,184	387,331	1,887,119.43	3,250,588	529,123	-	3,250,588	1,208,489	2,042,099	-	4,972,541	0.76
67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	282	5,606,937	4,993,394	310,667	2,483,618	179,078	354,947	1,665,084.24	2,154,829	243,206	-	2,154,829	1,080,679	1,074,150	-	2,853,955	0.83
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	162	3,728,324	3,269,470	178,076	3,269,470	107,339	150,850	-	285,415	124,088	-	285,415	417,459	(132,044)	132,044	3,035,927	0.68
68-0020-000	PERKINS COUNTY SCHOOLS	392	8,931,871	6,488,786	430,669	8,032,939	539,614	248,570	970,282	562,494	60,167	-	970,282	90,115	1,150,397	-	7,150,345	0.67
69-0044-000	HOLDREGE PUBLIC SCHOOLS	997	17,567,684	12,679,310	1,097,131	8,621,711	1,631,517	921,608	407,342.83	3,135,991	1,062,162	-	3,135,991	181,914	2,954,077	-	12,447,923	1.10
69-0054-000	BERTRAND PUBLIC SCHOOLS	241	5,037,885	4,305,973	264,612	4,417,582	254,501	283,071	-	519,113	249,486	-	519,113	28,377	490,736	-	3,985,215	0.69
69-0055-000	LOOMIS PUBLIC SCHOOLS	243	4,536,966	4,139,174	267,246	3,816,975	149,020	151,302	-	416,266	171,325	-	416,266	630,051	(213,785)	213,785	3,584,288	0.73
70-0002-000	PIERCE PUBLIC SCHOOLS	666	9,838,990	8,551,065	733,028	6,071,774	808,948	44,832	892,482.77	2,434,459	575,035	-	2,434,459	277				

Nebraska Department of Education  
School Finance & Organizational Services

2021/22 Columbus Model Year 2  
Columbus Base Model for 2021-22

ESBA Per Student	BAGR	LER
1.100	1.05000	0.75000

SYSTEM COUNTY/DISTRICT NUMBER	NAME	Formula Students	Total State and Local Spending Authority	FORMULA NEEDS	Education Stabilization Base Aid	Yield from LER	Allocated Income Tax Fund	Other Actual Receipts	Equalization Aid	State Aid Subtotal	Additional Revenue Receipts	Total State and Local Spending Authority Adjustment	Total State Aid	2021/22 MODEL (UNDER CURRENT STATUS) TOTAL STATE AID CERTIFIED	\$ Change	Hold Harmless Amount for Year 2	Calculated General Fund Tax Asking	Calculated General Fund Tax Asking Levy No Limit
76-0002-000	CRETE PUBLIC SCHOOLS	1,908	28,914,374	23,832,515	2,099,093	8,758,758	1,818,413	1,298,423	9,857,827.75	13,775,334	1,325,214	-	13,775,334	9,507,830	4,267,504	-	12,515,403	1.01
76-0044-000	DORCHESTER PUBLIC SCHOOL	224	4,696,622	4,042,006	246,167	2,942,562	174,004	190,325	488,947.43	909,119	177,692	-	909,119	383,303	525,816	-	3,419,486	0.87
76-0068-000	FRIEND PUBLIC SCHOOLS	220	4,885,337	3,981,863	241,487	3,386,202	356,786	244,152	-	598,273	278,404	-	598,273	39,782	558,491	-	3,764,508	0.83
76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	604	9,882,788	8,530,475	664,216	5,140,361	619,689	420,849	1,685,360.22	2,969,265	428,623	-	2,969,265	827,150	2,142,115	-	6,064,051	0.86
77-0001-000	BELLEVUE PUBLIC SCHOOLS	9,113	118,992,895	98,168,936	10,024,628	26,008,620	11,285,129	7,387,334	43,463,225.12	64,772,982	6,061,852	-	64,772,982	48,789,977	15,983,005	-	40,770,727	1.12
77-0027-000	PAPILLION LA VISTA COMMUNITY SCHC	11,565	144,787,497	118,708,601	12,721,122	49,717,945	18,183,990	8,811,447	29,274,097.05	60,179,209	10,550,289	-	60,179,209	34,699,149	25,480,060	-	65,246,552	0.91
77-0037-000	GREINA PUBLIC SCHOOLS	5,845	68,382,166	59,636,162	6,429,037	24,437,833	9,365,839	2,747,434	16,656,018.60	32,450,895	4,477,596	-	32,450,895	21,424,771	11,026,124	-	28,706,241	0.81
77-0046-000	SPRINGFIELD PLATTEVIEW COMMUNIT	1,100	17,578,082	13,147,971	1,209,853	13,980,847	2,081,140	897,252	-	3,290,993	1,981,437	-	3,290,993	1,127,255	2,163,738	-	11,408,400	0.54
78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	1,006	17,643,959	12,751,692	1,106,259	7,389,983	1,771,369	672,757	1,811,323.57	4,688,952	983,674	-	4,688,952	1,260,330	3,428,622	-	11,298,576	1.07
78-0009-000	YUTAN PUBLIC SCHOOLS	472	7,568,767	6,714,013	519,234	2,549,175	668,093	361,294	2,616,216.34	3,803,544	440,773	-	3,803,544	2,512,905	1,290,639	-	2,963,156	0.85
78-0039-000	WAHOO PUBLIC SCHOOLS	1,041	15,379,995	12,751,758	1,145,645	8,058,260	1,747,093	927,987	872,772.88	3,765,511	1,089,472	-	3,765,511	194,801	3,570,710	-	9,597,025	0.87
78-0072-000	MEAD PUBLIC SCHOOLS	240	4,838,721	4,266,582	263,837	3,422,151	279,080	126,914	174,600.45	717,517	282,258	-	717,517	519,785	197,732	-	3,712,032	0.80
78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	447	8,177,240	7,016,348	492,083	2,344,491	357,879	262,008	3,559,886.36	4,409,849	373,904	-	4,409,849	3,237,877	1,171,972	-	3,131,479	0.98
79-0002-000	MINATARE PUBLIC SCHOOLS	160	4,477,100	3,548,786	176,059	369,654	295,190	4,734	2,703,149.78	3,174,398	115,371	-	3,174,398	2,929,504	244,894	-	1,182,597	2.44
79-0011-000	MORRILL PUBLIC SCHOOLS	375	7,116,069	6,302,303	412,222	2,990,781	284,806	171,591	2,442,903.24	3,139,931	300,853	-	3,139,931	1,839,418	1,300,513	-	3,503,694	0.88
79-0016-000	GERING PUBLIC SCHOOLS	1,741	22,633,425	19,711,883	1,915,420	6,101,569	1,659,381	933,816	9,101,697.57	12,676,498	1,361,540	-	12,676,498	9,237,144	3,439,354	-	7,561,571	0.92
79-0031-000	MITCHELL PUBLIC SCHOOLS	552	10,279,956	8,351,171	607,669	2,358,958	535,692	297,152	4,551,700.22	5,695,061	376,172	-	5,695,061	4,532,570	1,162,491	-	3,911,571	1.24
79-0032-000	SCOTTSBUFF PUBLIC SCHOOLS	3,301	47,106,092	38,426,815	3,631,078	12,207,891	3,159,792	2,507,550	16,920,504.81	23,711,374	2,954,178	-	23,711,374	16,789,308	6,922,066	-	17,932,990	1.11
80-0005-000	MILFORD PUBLIC SCHOOLS	773	11,651,863	9,724,814	850,689	4,969,892	848,803	275,348	2,780,081.53	4,479,574	695,944	-	4,479,574	2,123,025	2,356,549	-	6,200,997	0.90
80-0009-000	SEWARD PUBLIC SCHOOLS	1,485	24,474,453	17,305,734	1,633,463	12,196,219	2,424,356	1,579,020	-	4,057,819	1,581,762	-	4,057,819	270,316	3,787,503	-	17,255,852	1.03
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	429	8,030,092	7,296,091	472,118	11,393,192	692,930	541,241	-	1,165,048	590,336	-	1,165,048	77,262	1,087,786	-	5,733,467	0.38
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	191	3,928,981	2,097,774	3,576,891	209,774	1,278,900	150,005	1,888,305.46	169,015	1,248,084	-	2,248,084	1,651,431	596,653	-	1,461,975	0.85
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	508	13,204,389	9,302,258	558,401	6,774,957	475,416	393,135	1,100,348.56	2,134,166	562,245	-	2,134,166	53,009	2,081,157	-	10,114,843	1.07
82-0001-000	LOUP CITY PUBLIC SCHOOLS	286	6,642,875	4,697,215	314,513	4,470,364	248,753	249,162	-	563,266	309,176	-	563,266	27,736	535,530	-	5,521,271	0.90
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	81	3,161,311	2,595,853	88,877	1,961,461	110,170	27,498	407,846.77	606,894	121,699	-	606,894	12,284	594,610	-	2,405,220	0.92
83-0500-000	SIoux COUNTY PUBLIC SCHOOLS	96	3,510,848	2,596,881	105,824	4,134,410	77,710	76,852	-	183,534	125,511	-	183,534	8,665	174,869	-	3,124,951	0.57
84-0003-000	STANTON COMMUNITY SCHOOLS	361	7,016,358	6,085,859	397,240	4,612,444	475,411	271,169	329,594.41	1,202,246	387,271	-	1,202,246	94,597	1,107,649	-	5,155,672	0.83
85-0060-000	DESHLER PUBLIC SCHOOLS	220	4,992,171	4,417,986	242,183	3,694,676	217,635	360,177	-	459,818	239,499	-	459,818	315,388	144,430	-	3,932,677	0.78
85-0070-000	THAYER CENTRAL COMMUNITY SCHS	410	7,499,776	6,629,275	451,079	6,158,961	467,147	299,698	-	918,226	469,872	-	918,226	52,087	866,139	-	5,811,980	0.70
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	167	4,514,773	3,373,468	184,155	6,115,911	317,902	214,051	-	502,057	288,312	-	502,057	35,446	466,611	-	3,510,353	0.42
86-0001-000	THEDFORD PUBLIC SCHOOLS	123	3,476,249	2,900,934	135,775	2,236,375	81,131	104,362	343,290.23	560,197	134,973	-	560,197	196,196	364,001	-	2,676,717	0.84
87-0001-000	PENDER PUBLIC SCHOOLS	323	6,407,162	5,213,851	355,698	4,378,851	504,967	390,337	-	860,666	304,911	-	860,666	617,753	242,913	-	4,851,248	0.81
87-0013-000	WALTHILL PUBLIC SCHOOLS	312	8,535,668	5,946,515	342,840	1,199,575	83,005	558,739	3,762,356.36	4,188,201	126,938	-	4,188,201	3,661,404	526,797	-	3,661,790	2.22
87-0016-000	UMO N HO N NATION PUBLIC SCHS	519	16,331,806	8,108,633	570,985	134,522	6,433	932,906	6,463,787.16	7,041,205	199,899	-	7,041,205	6,796,466	244,739	-	8,157,796	44.11
87-0017-000	WINNEBAGO PUBLIC SCHOOLS DISTRICT	568	13,474,211	9,510,646	624,493	759,250	48,846	1,439,203	6,638,854.42	7,312,193	272,806	-	7,312,193	6,786,304	525,889	-	4,450,009	4.25
88-0005-000	ORD PUBLIC SCHOOLS	542	10,540,383	7,770,367	595,650	5,433,070	513,585	479,309	748,752.54	1,857,988	516,501	-	1,857,988	57,265	1,800,723	-	7,686,585	1.06
88-0021-000	ARCADIA PUBLIC SCHOOLS	120	3,258,718	2,803,947	131,887	1,187,491	67,886	55,125	1,361,558.72	1,561,331	102,519	-	1,561,331	1,062,742	498,589	-	1,539,743	0.99
89-0001-000	BLAIR COMMUNITY SCHOOLS	2,153	32,015,655	22,395,670	2,368,730	15,567,248	4,091,974	1,544,066	-	6,460,704	2,419,258	-	6,460,704	456,255	6,004,449	-	21,591,627	1.03
89-0003-000	FORT CALHOUN COMMUNITY SCHS	684	12,550,326	10,649,952	752,782	3,699,501	1,182,220	489,156	4,526,292.22	6,461,295	678,474	-	6,461,295	4,545,702	1,915,593	-	4,921,401	0.97
89-0024-000	ARLINGTON PUBLIC SCHOOLS	669	10,298,402	8,868,601	735,956	5,452,107	960,521	413,108	1,306,909.61	3,003,386	601,217	-	3,003,386	897,285	2,106,101	-	6,280,691	0.85
90-0017-000	WAYNE COMMUNITY SCHOOLS	919	13,667,385	11,364,379	1,011,425	7,218,605	1,192,114	671,065	1,271,173.02	3,474,709	766,835	-	3,474,709	3,148,110	326,599	-	8,754,776	0.90
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	522	8,185,620	7,470,001	574,384	3,706,080	330,226	360,590	2,498,721.68	3,403,331	379,839	-	3,403,331	1,788,111	1,615,220	-	4,041,860	0.80
90-0595-000	WINSIDE PUBLIC SCHOOLS	216	4,341,399	3,895,529	237,053	3,213,536	224,396	150,778	69,766.27	531,215	147,254	-	531,215	690,441	(159,226)	159,226	3,352,926	0.80
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	236	4,830,050	4,142,188	259,184	2,625,429	202,506	229,930	825,139.78	1,286,829	177,977	-	1,286,829	292,906	993,923	-	3,135,314	0.85
91-0074-000	BLUE HILL COMMUNITY SCHOOLS	296	6,492,898	4,854,869	325,528	2,627,054	231,308	256,523	1,414,455.94	1,971,292	429,602	-	1,971,292	658,912	1,312,380	-	3,835,481	1.08
92-0045-000	WHEELER CENTRAL SCHOOLS	89	3,116,022	2,646,431	97,823	4,360,461	77,509	46,541	-	175,333	155,302	-	175,333	8,642	166,691	-	2,738,846	0.47
93-0012-000	YORK PUBLIC SCHOOLS	1,362	18,852,509	16,222,703	1,498,638	8,614,840	1,977,639	1,255,804	2,875,781.38	6,352,059	2,052,175	-	6,352,059	1,988,587	4,963,472	-	9,192,471	0.78
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	248	5,227,540	4,412,621	272,877	2,607,310	172,585	250,567	1,109,281.92	1,554,744	289,586	-	1,554,744	944,594	610,150	-	3,132,643	0.91
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	241	6,720,962	4,683,864	265,249	5,873,415	518,204	265,771	-	783,454	383,132	-	783,454	57,780	725,674	-	5,288,605	0.68
		310,820	4,563,457,287	3,811,568,662	341,901,722	1,966,463,885	454,169,985	232,008,794	963,120,647	1,759,192,355	299,207,991	(156,603)	1,759,035,752	1,047,006,024	712,029,728	769,437	2,272,278,710	



# **School Funding Proposal 2022**

*Updated November 2021*

# Big Wins



- If the funding proposal was in place in **21-22**, it could have reduced the property tax asking of Public Schools by **\$715M** based on the actual fiscal needs of school districts.
- 100% of schools receive Educational Stabilization Base Aid and Allocated Income Tax as resources.
- 238 Districts saw an increase in their state aid and a decrease in their property tax asking.
- The proposal has the potential to generate an additional revenue source, worth at least \$176,000,000 based on 2020.

# Funding Proposal



- TEEOSA IS USED TO CALCULATE NEEDS, BUDGET AUTHORITY, & TOTAL AUTHORITY
- FUNDING IS BROKEN DOWN INTO FIVE PARTS
  - EDUCATION STABILIZATION BASE AID (ESBA)
  - LOCAL PROPERTY TAX (LER)
  - ALLOCATED INCOME TAX FUND (AITF)
  - OTHER ACTUAL RECEIPTS (OAR)
  - EQUALIZATION AID
- FORMULA STUDENTS PK-12 IS USED AS A “COMPONENT” OF FUNDING
- TOTAL STATE AND LOCAL SPENDING AUTHORITY/TOTAL REVENUE/ADJUSTING
- GENERAL FUND TAXATION IS NOW SEPARATE FROM OTHER TAXING COMPONENTS
  - SPECIAL BUILDING FUND & QCPUF
  - GENERAL FUND
  - BOND FUND

# Education Stabilization Base Aid (ESBA)

- ESBA is dedicated funds equal to what a \$0.005 (half-cent) sales tax would generate and is matched by the State of Nebraska. (by formula)
- Every public school receives ESBA as the #1 funding component by taking their total formula students PK-12 multiplied by the per student amount calculated above.
- Funds are placed in a Reserve/Trust Fund so when the calculation grows higher than a certain percentage/amount it can be used to offset funding a funding shortfall.
- To calculate the per student amount you take the prior year's taxable sales collected from the half-cent sales tax plus the match by the State of Nebraska and divide by the number of PK-12 formula students from across the state.
- Example: 2020 Taxable Revenue of \$35,234,208,367 x .005 = \$176,171,042 x 2 (Match) = \$352,342,084 for ESBA. Divide by 324,176 PK-12 Total Membership for \$1,087 per student. (Rounded to \$1,100)

## Local Effort Rate (LER)



- Funding component #2 is the local effort rate of the District at \$0.75
- LER is calculated by taking the prior year's valuation multiplied by \$0.75 levy.
- The LER is variable, however the \$0.75 was chosen as the greatest balance for this proposal.
- The General Fund levy lid is moved to \$0.95

# Allocated Income Tax Fund (AITF)



- Currently used as a resource in TEEOSA
  - At 2.23% currently
  - Original legislation used 20% - this proposal restores the original percentage from 1992
- Is the #3 component of school funding in the proposal
- 100% of school districts receive an increase in this funding source
- Allocated Income Tax \$454,170,000 (Difference moving from 2.23% to 20% is a tax shift of \$403,530,045)



## Other Actual Receipts (OAR)

- Other receipts used in this proposal as resources in the formula
  - Impact Aid (or Similar)
  - Transportation Receipts
  - Special Education Receipts
  - Wards of State
  - Accelerated and Differentiated Curriculum Programs
  - Tuition From Other School Districts
- Count as total resources before equalization



## Equalization Aid

- Is awarded to each school district who did not reach their full funding of their “Needs” through components 1, 2, 3, and 4.
- Equalization Aid is calculated as follows:
  - $\text{TEEOSA Needs} - (\text{ESBA} + \text{LER} + \text{AITF} + \text{OAR}) = \text{Equalization Aid}$
- Not all districts will receive equalization aid of the 244
  - 148 Yes (21-22 NDE Data shows 87 under current formula (+61))
  - 96 No



## Total Authority, Other Receipts, and Adjusted Aid

Total State and Local Spending Authority is calculated using Budget Authority, State (Statute) Exclusions, and SPED. Total SLSA is published to the public and is used to calculate what your levy would be for this amount. This will appear in the Tax and Budget Hearing documents.

Your revenue (five components) that meet TEEOSA needs are now added to your additional revenue receipts. Additional Revenue Receipts include: Public power sales tax, fines and license fees, interest on investments, non-categorical, apportionment, motor vehicle, pro-rata license fees, nameplate capacity, and other miscellaneous state tax receipts. Non-categorical federal receipts and the medicare catastrophic coverage act were removed.



## Total Authority, Other Receipts, and Adjusted Aid

If your total revenue (Total State Aid + LER + Additional Revenue Receipts), exceeds your total SLSA then your Equalization Aid is adjusted down to have total revenue equal total authority. The concept is that State Aid and LER are used to fund needs and other receipts are to fund the difference between needs and total authority.

# Final Numbers - Model



- 238 Districts saw an increase in their state aid
- **Revenue Breakdown (Based on Actual Levy Data, 21-22)**
  - Estimated 50/50 Split in State/Local Resources
  - Total Cost of \$1,759,035,753 in State Funding
  - **Increase of \$715 M over current model** (Additional Revenue Needed = Property Tax Savings)
- **6 Districts**
  - Hold Harmless from State would compensate Districts for loss of state aid
  - Received less state aid in New Model vs. Current Mode



## Levy and Funds

- General Fund
  - Lid to \$.95, instead of \$1.05
  - Annual Operating Expenses
- Special Building Fund
  - Lid \$0.10, separate taxation item
  - Over-ride to \$0.15 with super majority vote of the Board for specific capital improvement projects (renovation, addition, or new construction) or land acquisition
  - QCPUF payment is calculated in this fund
- Bond Fund - No Changes



## In Summary

- **What happened to other funding calculations like net option?** What you see is how it's funded, simple and equitable, all calculations the same for every district in the State.
- **How will ESBA and Budget Authority grow?** Using BAGR at 2.5%.
- **Can it be fully implemented in 22-23?** Most likely not, it should be considered as a two year implementation for fiscal reasons.
- **How long does hold harmless take effect?** Only during the initial implementation years (one to two years depending on the plan).
- **How to we keep TEEOSA current moving forward?** The proposal includes a report by the Education Committee every four years on the effectiveness of the funding model.