



## **Regular Board of Directors Meeting**

Educational Service Unit 7, Oak Room

2657 44th Avenue

Columbus, NE 68601-8537

Monday, December 16, 2019 at 5:30 PM

Attendance Taken at 5:34 PM.

Joyce Baumert: Absent  
Marni Danhauer: Present  
Donald Ellison: Present  
Dan Hoesly: Present  
Doug Kluth: Present  
Richard Luebbe: Present  
Jennifer Miller: Present  
Doug Pauley: Present  
Tammy Roh: Present  
Richard Stephens: Present  
Gary Wieseler: Present  
Jack Young: Present

Present: 11, Absent: 1.

Attendance Update Taken at 6:21 PM.

Doug Kluth: Absent

Present: 10, Absent: 2.

### **1. Call the Meeting to Order**

#### **LEADERSHIP • SERVICE • SUPPORT**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public on ESU 7 website [www.esu7.org](http://www.esu7.org) and posted at location of meeting. Notice of this meeting was also given in advance to all members of the Board of Education of Educational Service Unit 7. Availability of the agenda and purpose of the hearing was communicated in the advance notice of the

meeting and in the notice to the members of this hearing. All proceedings of the Board of Education of Educational Service Unit 7 were taken while the convened hearing was open to the attendance of the public.

Roll call was taken at: 5:32pm

President Don Ellison conducted the meeting.

Staff present:

Larianne Polk, Administrator

Linda Shefcyk, Business Manager

Katy McNeil, Secretary to the Board of Directors

Marci Ostmeyer, Professional Development Director

Darus Mettler, Special Education Director

Dan Ellsworth, Network Operations Director

Otis Pierce, Production Coordinator

1. Notification of Open Meetings Law

This meeting has been preceded by reasonable advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the meeting room.

2. Roll Call

3. Absent Board Members

**Recommendation:** Discuss, consider and take action to approve the Board member absences.

Approval of Board Member absences as presented Passed with a motion by Doug Pauley and a second by Jack Young.

Joyce Baumert: Absent

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea

Doug Kluth: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Tammy Roh: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

The Board approved the absence of Joyce Baumert due to personal.

4. Pledge of Allegiance All members present participated in the Pledge of Allegiance.

2. Approval of Agenda

The sequence of agenda topics is subject to change at the discretion of the Board.

**Recommendation:** Discuss, consider and take any necessary action to approve agenda as presented.

Agenda as presented Passed with a motion by Jennifer Miller and a second by Tammy Roh.

Joyce Baumert:	Absent
Marni Danhauer:	Yea
Donald Ellison:	Yea
Dan Hoesly:	Yea
Doug Kluth:	Yea
Richard Luebbe:	Yea
Jennifer Miller:	Yea
Doug Pauley:	Yea
Tammy Roh:	Yea
Richard Stephens:	Yea
Gary Wieseler:	Yea
Jack Young:	Yea

Yea: 11, Nay: 0, Absent: 1

3. Welcome Visitors

4. Public Comment The Board has the discretion to limit the amount of time set aside for public participation.

Citizens wishing to address the Board on a certain agenda item must notify the Educational Service Unit Administrator prior to the board meeting. Citizens wishing to present petitions to the Board may do so at this time. However, the Board will only receive the petitions and not act upon them or their contents. No public comments provided.

5. **Consent Agenda**

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

If any Board member wishes to discuss an item, it must be removed from the consent agenda at which time the remaining items will be acted upon.

Consent Agenda Includes:

- Minutes from the previous meeting(s)
- Treasurer's Report
- Presentation of the Bills
- Certificated/Classified Hire(s)/Reassignments/Resignation(s)
- Other Routine Agenda Items

**Recommendation:** Discuss, consider and take any action necessary to approve the consent agenda as presented.

Consent agenda as presented Passed with a motion by Dan Hoesly and a second by Gary Wieseler.

Joyce Baumert: Absent  
 Marni Danhauer: Yea  
 Donald Ellison: Yea  
 Dan Hoesly: Yea  
 Doug Kluth: Yea  
 Richard Luebbe: Yea  
 Jennifer Miller: Yea  
 Doug Pauley: Yea  
 Tammy Roh: Yea  
 Richard Stephens: Yea  
 Gary Wieseler: Yea  
 Jack Young: Yea  
 Yea: 11, Nay: 0, Absent: 1

1. Minutes

**This is a consent item.**

2. Treasurer's Report **This is a consent item.**

3. Presentation of Bills #70163 through #70290 totaling \$ 589,911.03

4. The summary of bills for the current month total: \$ 589,911.03 - Bills # 70163 through #70290

5. Inservice bills total: \$ 20.00

6. Check #	7. Amount	8. Vendor	9. Description
10. 70175	11. \$6,955.00	12. Capital One	13. Admin/Board/Travel
14. 70176	15. \$5,650.08	16. Capital One	17. SPED Travel/Supplies
18. 70232	19. \$5,706.00	20. RVW, Inc.	21. Warehouse re changes

**This is a consent item.**

6. Reading of Article I, Section 2, C Chief Administrator Evaluation, Article IV, Section 10, G Evaluations, Article IV, Section 10, I Reduction in Force, Article IV, Section 11, E Evaluations

**Recommendation:** Discuss, consider and take all necessary action to approve Reading of Article I, Section 2, C Chief Administrator Evaluation, Article IV, Section 10, G Evaluations, Article IV, Section 10, I Reduction in Force, Article IV, Section 11, E Evaluations as presented.

Reading of Article I, Section 2, C Chief Administrator Evaluation as presented Passed with a motion by Jack Young and a second by Gary Wieseler.

Joyce Baumert: Absent  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

Article IV, Section 10, G Evaluations as presented Passed with a motion by Jennifer Miller and a second by Richard Stephens.

Joyce Baumert: Absent  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

Article IV, Section 10, I Reduction in Force as presented Passed with a motion by Doug Kluth and a second by Richard Stephens.

Joyce Baumert: Absent  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

Article IV, Section 11, E Evaluations as presented Passed with a motion by Doug Pauley and a second by Jack Young.

Joyce Baumert: Absent

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea

Doug Kluth: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Tammy Roh: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

7. **Administrator's Report General** Goals - Attached for your Review

ESUCC Update

Board Insurance - Attached for your review

Quarterly Report - Attached for your review

New Administrator Goals

Board Self-Assessment

Upcoming Events:

President's Retreat: Jan 26-27 in Nebraska City; Feb 16-17 in Sidney; Feb 16-17 in Kearney

Legislative Issues Conference: Feb 9-10 in Lincoln

Goals - Administrator Polk will take feedback from evaluation and self-assessment and create goals for January.

ESUCC - February 12 is the ESUCC Legislative Day at Bromm and Associates where Administrators will share information regarding programming and services provided by ESUs in Nebraska.

Board Insurance - Will be reported on quarterly in conjunction with the Administrator's quarterly report per policy.

Board Self Assessment - The Board will complete a reflective assessment of self as a board member and the board meetings as a whole to create goals and improve as a board. This survey will be available in January to the Board.

1. Services Update SIMPL Update - Matrix

Production Spotlight Otis Pierce, Production Coordinator, provided a presentation regarding the Production Department. He highlighted the services that the Production Department completes for our districts. Otis shared with the Board information regarding the vast amount of production work that comes from the Production Department each year which included poster printing, Ellison cutouts, printing, laminating, binding and fast backing. He share the total counts by district or printing and the school who utilize the production department the

most (Lakeview/Columbus). Otis also shared with the Board the trends in the different services that are offered through the production department.

SIMPL - Dr. Polk shared the Matrix in SIMPL with the Board, showing them the numbering convention and the difference between services with planned usage and actual usage. All ESUs have an inventory in SIMPL. December 17, 2019 will be the annual services planning day with ESU 7 Superintendents.

2. Facilities Update The Administrator will provide a facilities update during this item. Administrator Polk shared that there were no new leaks found in the Learning Academy.
3. Personnel

**BOARD RESOLUTION OF ESU 7 IN RECOGNITION AND PROFOUND  
APPRECIATION OF DISTINGUISHED SERVICE BY MICHELE SELLS,  
PRODUCTION SUPERVISOR**

**IN RECOGNITION AND PROFOUND APPRECIATION OF  
DISTINGUISHED SERVICE BY MICHELE SELLS**

**WHEREAS**, Michele has always been mindful of the interests of Educational Service Unit and has worked tirelessly to advance ESU 7;

**WHEREAS**, Michele has provided outstanding support and guidance to ESU 7; and

**WHEREAS**, Michele has faithfully and with honor, integrity and great distinction served as Production Supervisor for ESU 7 ;

**RESOLVED**, that the ESU 7 Board of Directors formally acknowledges and extends its profound appreciation to Michele for her thirty-five years of service to ESU 7 and her cause of impact on education. As a token of appreciation, ESU 7 will provide Michele with a gift recognizing her retirement;

**RESOLVED FURTHER**, that the Board Members of ESU 7 are hereby authorized and directed to take such action as may be necessary, appropriate or advisable to implement this resolution; and

**We, the undersigned, hereby certify that the ESU 7 Board is comprised of 12 members, of whom \_\_, constituting a quorum, were present at a meeting duly and regularly called, noticed, convened and held this 16 day of December, 2020, and that the foregoing Resolution was duly adopted at said meeting by the affirmative vote of \_\_ members, and opposed by \_\_ members, and said Resolution has been duly recorded in the Minutes and is in full force and effect.**

Discuss, consider and take action necessary to approve the Retirement Resolution for Michele Sells, Production Supervisor as presented Passed with a motion by Doug Pauley and a second by Tammy Roh.

Joyce Baumert:	Absent
Doug Kluth:	Absent
Marni Danhauer:	Yea
Donald Ellison:	Yea
Dan Hoesly:	Yea
Richard Luebbe:	Yea
Jennifer Miller:	Yea
Doug Pauley:	Yea
Tammy Roh:	Yea
Richard Stephens:	Yea
Gary Wieseler:	Yea
Jack Young:	Yea
Yea: 10, Nay: 0, Absent: 2	

#### 4. Legislative Update

The NRCSA Legislative Committee met to discuss what is likely coming in the legislative arena. The committee held a good discussion on NRCSA's stand on the school funding/property tax relief issue. Generally, the committee believes we should first protect local control (i.e. no new lids), then support the concepts of foundation aid (aid per student) and/or state funding of minimum basic needs for each district. NRCSA also maintains issues such as school reorganization must continue to be local decisions.

#### 5.

Attached - NRCSA Spending Study Administrator Polk shared with the Board a legislative report from NRCSA.

Redistricting - The unicameral will look at re-districting this year. By state statute, the number of senators can increase by 1 to be 50 which could cause a shift in constituents until the next election cycle.

#### 8. **Committee Reports**

1. Negotiations Committee Report Reports of activities and discussions from the Negotiations Committee will take place during this item. Dr. Polk shared that the Negotiations team has some final language in January for the Special Education Group. More information will be provided to the group on Directors, Classified staff and Administrator in January.

2. Administrator Evaluation Committee Report A report of activities from the Administrator Evaluation Committee will be given during this item. Chairman Pauley thanked the Board Members who completed the Administrator evaluation this year. Chairman Pauley requested comments and clarification for items rated as basic or proficient. Board Member Jennifer Miller will join the Administrator Evaluation Committee for 2020-2021.

9. Conference Report Conference Attendees will report on their learnings. State Education Conference - Board Members reported on their attendance at the annual State Education Conference. Sessions attended of interest included mental health, student technology showcase and safety.

AESA - Board Members and staff shared their experience at the Annual AESA

Conference with the Board. Attendees reported attending valuable sessions on working with ELL (English Language Learner) students, Leading with Love, School Redesign, Mental Health Continuum of Supports and much more.

10. Adjournment The meeting adjourned at 6:57pm.

Minutes respectfully submitted by Katy McNeil, Recording Secretary to the ESU 7 Board.



## **ESU 7 Area Board Member Visit Day**

Educational Service Unit 7

2657 44th Avenue

Columbus, NE 68601-8537

Tuesday, November 12, 2019 at 4:00 PM

Attendance Taken at 4:15 PM.

Joyce Baumert: Present

Marni Danhauer: Present

Donald Ellison: Present

Dan Hoesly: Present

Doug Kluth: Absent

Richard Luebbe: Present

Jennifer Miller: Absent

Doug Pauley: Absent

Tammy Roh: Present

Richard Stephens: Absent

Gary Wieseler: Present

Jack Young: Absent

Present: 7, Absent: 5.

Attendance Update Taken at 4:30 PM.

Jennifer Miller: Present

Doug Pauley: Present

Present: 9, Absent: 3.

Attendance Update Taken at 6:20 PM.

Jack Young: Present

Present: 10, Absent: 2.

### **1. Call the Meeting to Order**

**LEADERSHIP • SERVICE • SUPPORT**

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#### 1.1. Notification of Open Meetings Law

This meeting has been preceded by reasonable advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the meeting room.

#### 1.2. Roll Call

### 2. Pledge of Allegiance

### 3. Welcome Visitors

### 4. ESU 7 Area Board Member Visit

Administrator Polk and members of the ESU 7 staff described what the ESU offers to area school districts. Visitors took a tour of the facilities and heard from ESU 7 staff about the services their department provides.

### 5. Adjournment

8:16pm

Minutes respectfully submitted by Katy McNeil, Secretary to the ESU 7 Board of Directors



## **Regular Board of Directors Meeting**

Educational Service Unit 7, Oak Room

2657 44th Avenue

Columbus, NE 68601-8537

Monday, November 18, 2019 at 5:30 PM

Attendance Taken at 5:38 PM.

Joyce Baumert: Present  
Marni Danhauer: Present  
Donald Ellison: Present  
Dan Hoesly: Present  
Doug Kluth: Present  
Richard Luebbe: Present  
Jennifer Miller: Present  
Doug Pauley: Present  
Tammy Roh: Present  
Richard Stephens: Present  
Gary Wieseler: Present  
Jack Young: Present

Present: 12.

### **1. Call the Meeting to Order**

#### **LEADERSHIP • SERVICE • SUPPORT**

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#### **1.1. Notification of Open Meetings Law**

This meeting has been preceded by reasonable advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the meeting room.

## 1.2. Roll Call

### 1.3. Absent Board Members

**Recommendation:** Discuss, consider and take action to approve the Board member absences.

All Board Members were present.

## 1.4. Pledge of Allegiance

### 2. Approval of Agenda

The sequence of agenda topics is subject to change at the discretion of the Board.

**Recommendation:** Discuss, consider and take any necessary action to approve agenda as presented.

Agenda as presented Passed with a motion by Doug Pauley and a second by Dan Hoesly.

Joyce Baumert: Yea

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea

Doug Kluth: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Tammy Roh: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 12, Nay: 0

## 3. Welcome Visitors

### 4. Public Comment

The Board has the discretion to limit the amount of time set aside for public participation.

Citizens wishing to address the Board on a certain agenda item must notify the Educational

Service Unit Administrator prior to the board meeting. Citizens wishing to present petitions to the Board may do so at this time. However, the Board will only receive the petitions and not act upon them or their contents.

## 5. Consent Agenda

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

If any Board member wishes to discuss an item, it must be removed from the consent agenda at which time the remaining items will be acted upon.

Consent Agenda Includes:

- Minutes from the previous meeting(s)
- Treasurer's Report
- Presentation of the Bills
- Certificated/Classified Hire(s)/Reassignments/Resignation(s)
- Other Routine Agenda Items

**Recommendation:** Discuss, consider and take any action necessary to approve the consent agenda as presented.

Consent agenda as presented Passed with a motion by Jack Young and a second by Tammy Roh.

Joyce Baumert: Yea

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea

Doug Kluth: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Tammy Roh: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 12, Nay: 0

### 5.1. Minutes

**This is a consent item.**

### 5.2. Treasurer's Report

**This is a consent item.**

5.3. Presentation of Bills # 70017 through #70162 totaling \$740,150.41

The summary of bills for the current month total:totaling \$740,150.41 - Bills # 70017 through #70162

Inservice bills total: \$ 122.00

Check #	Amount	Vendor	Description
70042	\$5,000.00	David City Public School	Perkins partial laser reimbursement
70043	\$21,612.68	Eakes Office Solution	Copier Maintenance
70046	\$5,020.00	Engineered Controls	HVAC Controls service agreement
70050	\$10,917.60	ESU 2	NNNC quarterly billing
70051	\$16,868.41	ESUCC	Master Agreement, PDO fees, SRS fees, Blended fee
70059	\$15,406.05	Holiday Inn Kearney	CCLC-Afterschool Conference (NDE)
70062	\$19,035.00	Imagine Learning	Title III/Migrant Language&Literacy Annual Student License
70080	\$7,078.63	MNJ Technologies	Tech. school equipment and poster printing flow through
70082	\$6,314.00	NE Community Foundation Futureforce	Perkins participation fee
70092	\$7,517.40	Pro-Ed Inc.	Regional grant instructional supplies
70096	\$15,930.30	Ramada River's Edge Convention	Migrant Latino Summit
70105	\$7,335.40	DAS State Accounting	Distance Learning Network service charge

**This is a consent item.**

6. Reading of Article IV, Section 10, B Qualifications and Assignment, Article IV, Section 10, C Supervision, Assignment, and Evaluation When Serving Schools, Article IV, Section 10, D Standards of Ethical and Professional Performance for Professional Employees, Article IV, Section 11, D Standards of Ethical and Professional Performance for Classified Staff

**Recommendation:** Discuss, consider and take all necessary action to approve Article IV, Section 10, B Qualifications and Assignment, Article IV, Section 10, C Supervision, Assignment, and Evaluation When Serving Schools, Article IV, Section 10, D Standards of Ethical and Professional Performance for Professional Employees, Article IV, Section 11, D Standards of Ethical and Professional Performance for Classified Staff as presented,

Article IV, Section 10, B Qualifications and Assignment as presented Passed with a motion by Jennifer Miller and a second by Doug Pauley.

Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 12, Nay: 0

Article IV, Section 10, C Supervision, Assignment, and Evaluation When Serving Schools  
Passed with a motion by Jennifer Miller and a second by Jack Young.

Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 12, Nay: 0

Article IV, Section 10, D Standards of Ethical and Professional Performance for  
Professional Employees as presented Passed with a motion by Jennifer Miller and a second  
by Dan Hoesly.

Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Doug Kluth: Yea

Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 12, Nay: 0

Article IV, Section 11, D Standards of Ethical and Professional Performance for Classified Staff as presented Passed with a motion by Doug Pauley and a second by Jennifer Miller.

Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 12, Nay: 0

#### 7. Second Reading of Article I, Section 6 D Line of Responsibility

Recommendation: Discuss, consider and approve the second reading of Article I, Section 6 D Line of Responsibility as presented

Second Reading of Article I, Section 6 D Line of Responsibility as presented Passed with a motion by Jack Young and a second by Tammy Roh.

Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 12, Nay: 0

## 8. **Administrator's Report General**

Goals - Attached for your Review

Administrator Leave Report - Attached for your review

ESU 7 Area Board Member Visit Day Report

2018-2019 Annual Report - Attached for your review

Upcoming Events

Administrator Polk shared the goals of the NRCSA (Nebraska Rural Council of School Administrators):

NRCSA Goals: (1) to maintain and build on NRCSA's strong standing on the state level, (2) work toward more state funding for rural districts and ESUs, (3) promote and protect ESUs, and (4) find ways to improve on the rural teacher shortage.

ESUCC Update - Administrator Polk shared that the Educational Service Unit Coordinating Council meets monthly. She will have more information to share at the December Board Meeting. Beth Kabes, Statewide Distance Learning Director, will be retiring at the end of December 2019.

Upcoming Events: Katy reviewed the information for staff regarding attendance at AESA.

Area Board Visit Day: Administrator Polk discussed the Board Member Visit Day with the Board and discussed the feedback from the Board Visit. President Ellison complimented ESU 7 Staff on their presentations.

Facilities Update: Administrator Polk shared updates regarding facilities and repairs.

### 8.1. Services Update

SIMPL Update

Professional Development Spotlight

Administrator Polk shared an overview of the SIMPL (Service Implementation Model Process and Log) online tool. She highlighted the landing page and responded to questions regarding

fidelity of the data.

PD Director, Marci Ostmeyer, shared with the Board information regarding the Professional Development team. She highlighted information regarding service access and a series of tweets regarding the Professional Development team and services provided.

## 8.2. Personnel

**Resignation:** Jennifer Brown, Cen7ter Paraprofessional

Administrator Polk highlighted Marci Ostmeyer's receiving of the NATM Don Miller Distinguished Service Award. This award has been given annually since 1989 and it is quite an honor for educators who've made important contributions to the improvement of mathematics education in Nebraska.

Administrator Polk shared that Michele Sells, Production Supervisor, will be retiring at the end of December.

Timeline for Special Education Director Position: Administrator Polk shared details regarding the hiring of a new Special Education Director:

- Advertise through December 27, 2019
- Select Finalists by January 10, 2020
- Complete Interviews by January 24, 2020
- Recommend Special Education Director Contract to the Board at the February 17, 2020 Board Meeting

## 8.3. Legislative Update

During this item, the Administrator will provide a Legislative Update to members of the Board.

Education Improvement Fund Hearing: Administrator Polk gave an overview of the discussion from the hearing on the Education Improvement Fund which is sourced through the lottery revenues.

## 9. Committee Reports

### 9.1. Negotiations Committee Report

Reports of activities and discussions from the Negotiations Committee will take place during this item.

Chairman Kluth stated that the Negotiations committee will meet at 4:30pm prior to the December Board Meeting.

### 9.2. Administrator Evaluation Committee Report

A report of activities from the Administrator Evaluation Committee will be given during this item.

Chairman Pauley reported he has sent the Administrator's self-assessment to the Board and will compile the evaluation summary to report at the next Board meeting.

#### 10. Adjournment

The meeting adjourned at 6:42pm.

Minutes respectfully submitted by Katy McNeil, Secretary to the ESU 7 Board of Directors

Nov. '19 Treasurer Report

<b>Beginning Balance November 1, 2019</b>			<b>\$513,796.31</b>		
<b>RECEIPTS</b>					
Property taxes			\$23,465.77		
SPED			\$400,971.85		
General/Flow Through			\$69,281.43		
Grants			\$454,064.75		
<b>TOTAL RECEIPTS</b>			<b>\$947,783.80</b>	<b>\$947,783.80</b>	
				\$1,461,580.11	
Transfer to Money Market				\$210,000.00	-
Total Funds Available				\$1,251,580.11	
<b>DISBURSEMENTS:</b>					
General Fund			\$294,191.67		
SPED			\$318,011.62		
Grants			\$129,768.85		
<b>Total DISBURSEMENTS Check #70017 thru #70162</b>			<b>\$741,972.14</b>	<b>\$741,972.14</b>	-
<b>Ending balance, NOVEMBER 30, 2019</b>				<b>\$509,607.97</b>	

Checking balance					\$509,607.97
Money Market Deposit Account at First National Bank					\$2,015,000.00
Money Market Deposit Account at First National Bank					\$100,000.00
Money Market Deposit Account at Bank of Clarks					\$100,000.00
Money Market Deposit Account at Columbus Bank & Trust					\$100,000.00
Certificate of Deposit - Great Western Bank					\$200,000.00
Certificate of Deposit - First National Bank-Columbus					\$100,000.00
<b>TOTAL CASH ON HAND (includes cash reserve amount below)</b>					<b>\$3,124,607.97</b>

<b>CASH RESERVE</b>	<b>\$1,294,879.97</b>				
<b>Funds that are due to ESU 7</b>					
Grants				(\$1,256,343.50)	
Production/Art Media Accounts Receivable			(\$54,500.25)		
Network Support Accounts Receivable			(\$2,197.57)		
Misc. Flow thru Accounts Receivable			(\$5,441.91)		
Outstanding Receivables				(\$62,139.73)	
<b>Total due to ESU 7</b>				<b>(\$1,318,483.23)</b>	

	2018-2019	2019-2020	2018-2019	2019-2020		
	Dollars Spent Per Month	Dollars Spent Per Month	Percentage spent each month	Percentage spent each month		
September	\$202,681.49	\$233,594.34	7.71%	9.02%	Total Budget	\$14,047,117.89
October	\$202,854.45	\$175,297.11	7.72%	6.77%	30% of budget	\$4,214,135.37
November	\$184,498.40	\$202,501.62	7.02%	7.82%	Total budget spent to date	\$2,284,797.21
December	\$163,233.94		6.21%	0.00%		
January	\$183,799.94		6.99%	0.00%	NOTES	
February	\$180,933.62		6.88%	0.00%		
March	\$159,254.61		6.06%	0.00%		
April	\$191,079.86		7.27%	0.00%		
May	\$211,618.36		8.05%	0.00%		
June	\$159,793.86		6.08%	0.00%		
July	\$171,051.50		6.51%	0.00%		
August	\$171,858.59		6.54%	0.00%		
<b>Approved Total General Budget for Levy S</b>			\$2,628,278.46	\$2,589,759.94		
<b>Total Spent to date</b>			\$2,182,658.62	\$611,393.07		
Dollars approved from cash reserve				\$65,483.31		

## A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
10	00070163	1,874.50	12/20/19	10007 A&M BUSINESS PRINTING	C
10	00070164	20.00	12/20/19	10060 ADMINISTRATORS IN-SERVICE	C
10	00070165	233.00	12/20/19	190428 ALMQUIST, MALTZAHN, GALLOWAY & LUTH, PC	C
10	00070166	1,954.77	12/20/19	10391 AMAZON	C
10	00070167	460.00	12/20/19	10479 AMERICAN ASSOCIATION OF SCHOOL ADMINISTR	C
10	00070168	114.55	12/20/19	120155 AMY J SLAMA	C
10	00070169	498.88	12/20/19	130180 AMY MAZANKOWSKI	C
10	00070170	220.98	12/20/19	7633 ANA SANTOS	C
10	00070171	128.03	12/20/19	9504 ANNE BAPTISTE	C
10	00070172	2,718.00	12/20/19	10681 APPLE COMPUTER, INC.	C
10	00070173	511.47	12/20/19	8508 APRIL BECKER	C
10	00070174	84.41	12/20/19	20250 BEARD-WARREN HEATING & AIR	C
10	00070175	6,955.14	12/20/19	30039 CAPITAL ONE BANK (USA), N.A.	C
10	00070176	5,650.08	12/20/19	30038 CAPITAL ONE-SPED ARNDT	C
10	00070177	65.10	12/20/19	2097 CAPITAL ONE-SPED KASSING	C
10	00070178	35.36	12/20/19	4553 CAPITAL ONE-SPED METTLER	C
10	00070179	199.37	12/20/19	160655 CENTERPOINT ENERGY SERVICES , INC.	C
10	00070180	125.00	12/20/19	30235 CENTRAL CITY PUB SCHOOL	C
10	00070181	900.00	12/20/19	30328 CHARTWELLS FOOD SERVICE CCC - COLUMBUS	C
10	00070182	310.25	12/20/19	30550 CITY OF COLUMBUS WATER & SANIT	C
10	00070183	523.60	12/20/19	31035 COLUMBUS PUBLIC SCHOOLS GENERAL FUNDS	C
10	00070184	594.00	12/20/19	7242 COOPERATIVE EDUCATIONAL SERVICE AGENCY 5	C
10	00070185	192.65	12/20/19	4812 CUBBY'S, INC.	C
10	00070186	54.00	12/20/19	9423 DAKOTA PERK	C
10	00070187	1,158.00	12/20/19	40190 DAKTECH COMPUTERS	C
10	00070188	1,448.21	12/20/19	40725 EAKES OFFICE SOLUTIONS	C
10	00070189	509,983.01	12/20/19	50825 ED SERVICE UNIT 7-PAYROLL	C
10	00070190	188.90	12/20/19	50630 ERNST AUTO CENTER	C
10	00070191	187.62	12/20/19	7560 HOSTED SERVICES	C
10	00070192	51.52	12/20/19	50640 ESU 1	C
10	00070193	1,000.00	12/20/19	50652 ESUCC	C
10	00070194	100.00	12/20/19	3743 FES LLC	C
10	00070195	36.97	12/20/19	60056 FIRST NATIONAL BANK	C
10	00070196	119.36	12/20/19	7510 GARY WIESELER	C
10	00070197	66.16	12/20/19	70060 GENE STEFFY FORD	C
10	00070198	292.50	12/20/19	7013 GREAT PLAINS COMMUNICATIONS	C
10	00070199	32.98	12/20/19	4944 HOBBY LOBBY	C
10	00070200	558.00	12/20/19	80543 HOMETOWN LEASING	C
10	00070201	334.44	12/20/19	80880 HY-VEE	C
10	00070202	11.42	12/20/19	80882 HYVEE-FREMONT	C
10	00070203	199.95	12/20/19	90088 INDOFF, INC	C
10	00070204	583.48	12/20/19	3387 JENNIFER FISTLER	C
10	00070205	100.00	12/20/19	9180 JERI GLENN	C
10	00070206	98.32	12/20/19	6319 JOURNEYED.COM, INC.	C
10	00070207	474.44	12/20/19	260092 JUDY A ZADINA	C
10	00070208	650.18	12/20/19	110030 JULIE R KAHLER	C
10	00070209	255.00	12/20/19	110235 KIDDIE CAB	C
10	00070210	2,290.00	12/20/19	120129 LAKEVIEW COMMUNITY SCHOOLS	C
10	00070211	140.36	12/20/19	6718 LAURA PLAS	C
10	00070212	120.00	12/20/19	120223 LEIGH COMMUNITY SCHOOLS	C
10	00070213	560.86	12/20/19	40545 LISA DURANSKI	C
10	00070214	2,259.60	12/20/19	120550 LOUP POWER DIST	C
10	00070215	6.67	12/20/19	130070 MAILBOX, THE	C
10	00070216	85.84	12/20/19	5410 MARK BRADY	C
10	00070217	20.64	12/20/19	130378 MENARDS	C

## A/P Summary Check Register

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Bank	Check No	Amount	Date	Vendor	Type
10	00070218	94.00	12/20/19	1112 MICHELE SELLS	C
10	00070219	50.00	12/20/19	140056 NCECEVI	C
10	00070220	15.00	12/20/19	140460 NEBRASKA DEPT OF EDUCATION	C
10	00070221	123.98	12/20/19	140570 NEBRASKA TECHNOLOGY & TELECOM.	C
10	00070222	239.07	12/20/19	7366 NICOLE TRAUTMAN	C
10	00070223	159.23	12/20/19	7153 O'NEILL FAMILY EYECARE, P.C.	C
10	00070224	532.45	12/20/19	150081 OFFICE NET	C
10	00070225	730.82	12/20/19	2844 OHIO STATE UNIVERSITY EXTENSION	C
10	00070225	-730.82	12/10/19	2844 OHIO STATE UNIVERSITY EXTENSION	CV
10	00070226	159.50	12/20/19	418 OTIS PIERCE	C
10	00070227	360.40	12/20/19	80130 PEARSON ASSESSMENT	C
10	00070228	155.49	12/20/19	160672 PRESTO-X	C
10	00070229	32.83	12/20/19	170029 QUALITY SOUND	C
10	00070230	31.32	12/20/19	21001 RACHEL BURGESS	C
10	00070231	200.00	12/20/19	3336 REARDON LAWN & GARDEN INC.	C
10	00070232	5,706.00	12/20/19	9164 RVW INC.	C
10	00070233	1,836.52	12/20/19	30268 SANDY CERNY	C
10	00070234	1,500.00	12/20/19	190164 SCHUYLER COMMUNITY SCHOOLS	C
10	00070235	270.00	12/20/19	10421 SEI SECURITY	C
10	00070236	477.92	12/20/19	8524 SHAYNA CEPEL	C
10	00070237	4,586.40	12/20/19	190850 DAS STATE ACCOUNTING-CENTRAL FINANCE	C
10	00070238	100.00	12/20/19	9598 SUE HAST	C
10	00070239	262.00	12/20/19	191074 SUPER DUPER PUBLICATIONS	C
10	00070240	560.26	12/20/19	191085 SUPER SAVER	C
10	00070241	112.25	12/20/19	200606 U & I SANITATION	C
10	00070242	275.00	12/20/19	210160 UNL-ATTN: KATIE KRAUSE	C
10	00070243	81.66	12/20/19	11002 VACUUM CENTER	C
10	00070244	1,469.73	12/20/19	10320 VERIZON WIRELESS	C
10	00070245	407.46	12/20/19	230049 WALMART (SPED)	C
10	00070246	49.60	12/20/19	230051 WALMART COMMUNITY - MIG	C
10	00070247	352.64	12/20/19	10545 YARIBEY RODRIGUEZ	C
10	00070248	1,459.98	12/20/19	10510 ABBY PFISTER	A
10	00070249	335.82	12/20/19	10030 ANA KAREN GARCIA MEDINA	A
10	00070250	354.38	12/20/19	1082 ANGEL D MAYBERRY	A
10	00070251	320.16	12/20/19	40709 ANN DUBAS	A
10	00070252	705.82	12/20/19	990 BRANDY ROSE	A
10	00070253	390.92	12/20/19	9512 CASSIE KRINGS	A
10	00070254	18.68	12/20/19	7188 CODY NELSEN	A
10	00070255	287.68	12/20/19	70017 CYNTHIA ALARCON	A
10	00070256	553.90	12/20/19	180474 DARLENE RODRIGUEZ	A
10	00070257	419.20	12/20/19	3948 DARUS METTLER	A
10	00070258	587.31	12/20/19	10529 DAVID VANDERHEIDEN	A
10	00070259	302.37	12/20/19	50570 DONALD ELLISON	A
10	00070260	527.86	12/20/19	10758 DORI HEITZ	A
10	00070261	100.00	12/20/19	60033 ELISSA HEIBEL	A
10	00070262	906.85	12/20/19	7099 HALEY KUNZE	A
10	00070263	1,189.00	12/20/19	20135 ISAURA BARRETO	A
10	00070264	555.59	12/20/19	8559 JACLYN TERNUS	A
10	00070265	484.88	12/20/19	9580 JASON TROTTER	A
10	00070266	296.38	12/20/19	10952 JENNIFER RIVERA	A
10	00070267	305.08	12/20/19	9741 JENNIFER ZYSSET	A
10	00070268	733.70	12/20/19	8540 JOLYNN KAHLANDT	A
10	00070269	450.08	12/20/19	6459 KAISE RECEK	A
10	00070270	160.08	12/20/19	8516 KATHERINE BOSAK	A
10	00070271	100.00	12/20/19	6205 KATY MCNEIL	A

A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
10	00070272	276.32	12/20/19	100521 KRIS JOHNSON	A
10	00070273	986.58	12/20/19	160636 LARIANNE POLK	A
10	00070274	520.26	12/20/19	7072 LAURA METTLER	A
10	00070275	698.68	12/20/19	10430 LEANNE BLANCHARD	A
10	00070276	666.42	12/20/19	190434 LORI SIMANEK	A
10	00070277	197.44	12/20/19	2267 MARCIA OSTMEYER	A
10	00070278	100.00	12/20/19	50632 MEGAN KASSING	A
10	00070279	658.24	12/20/19	4650 MELINDA VELECELA	A
10	00070280	519.10	12/20/19	8788 NATHALIE VARGAS	A
10	00070281	136.88	12/20/19	160280 PAULA PETERSON	A
10	00070282	1,003.98	12/20/19	5983 RACHEL GARNER	A
10	00070283	464.58	12/20/19	10375 RONELLE JACKSON	A
10	00070284	838.68	12/20/19	10960 ROSA WALDROP	A
10	00070285	736.02	12/20/19	130708 SHARON M BROWN	A
10	00070286	622.34	12/20/19	10740 SHELLI EICKMEIER	A
10	00070287	78.18	12/20/19	10537 TAMMY ROH	A
10	00070288	330.39	12/20/19	10774 TRICIA SPIEKER	A
10	00070289	762.12	12/20/19	230361 WENDY WOLFE	A
10	00070290	730.82	12/20/19	2844 OHIO STATE UNIVERSITY EXTENSION	C

Total Bank No 10 589,911.03

Total Manual Checks	.00
Total Computer Checks	569,499.92
Total ACH Checks	21,141.93
Total Other Checks	.00
Total Electronic Checks	.00
Total Computer Voids	-730.82
Total Manual Voids	.00
Total ACH Voids	.00
Total Other Voids	.00
Total Electronic Voids	.00

Grand Total 589,911.03  
 Number of Checks 129

Batch Yr	Batch No	Amount
20	000111	10,403.62
20	000119	34,932.44
20	000120	33,861.14
20	000123	509,983.01
20	000129	730.82

Inservice Account

	Transaction/Explanation	Receipt	Expenditures	Balance
11/25/19	Deposit - registrations	\$122.00		\$7,914.66
12/2/19	Sandy Cerny - Memorial		\$20.00	\$7,914.66

Expenditures	\$20.00
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**Article I, Section 2, C Chief Administrator Evaluation**

The purpose of evaluating the administrator is not to micromanage the organization, but to provide oversight and public assurance that the policies are being effectively implemented. The evaluation process offers the board the avenue to strengthen communication with the administrator and is an ongoing process to enable the board the occasion to provide formal feedback for professional growth (Herring, p. 24).

The Board of the Educational Service Unit 7 will conduct an appraisal of the job performance of the Administrator according to applicable law. The ESU 7 Board will follow timelines and procedures set by the Board Evaluation Committee.

The evaluation form will include standards of performance in the following areas of:

- Relations with the Board
- Community Relationships
- Staff and Personnel Relationships
- Educational Leadership
- Business and Finance
- Professional/Personal Qualities
- Professional Growth

The Administrator will use the above standards to prepare a self-evaluation.

The Board may request input from school districts using Educational Service Unit 7 services and personnel regarding the responsiveness of the Administrator to the needs of the school district.

The Educational Service Unit 7 Board will include specific annual goals or target areas as part of the annual Administrator's evaluation. These written goals or target areas should be developed in collaboration with the Board, the Administrator, and/or Educational Service Unit 7 staff to improve the services provided.

The Board President or Evaluation Committee will develop a written summary of Board-submitted evaluations, including both the strengths and the growth opportunities of the Administrator, and place it in the Administrator's personnel file to be incorporated into the next cycle of evaluations.

Legal Reference:	
Date of Adoption:	February 17, 2003

Date(s) of Review and Revision	May 21, 2012 October 15, 2012 June 20, 2016 December 16, 2019
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## **Article IV, Section 10, I Reduction in Force**

The board of Educational Service Unit may determine that a reduction in force of certificated staff members is appropriate due to changes in financial support, changes in programs necessary to support member school districts, a decline in the taxable value of property located within the service unit, increased costs of operating the service unit, or another change or changes in circumstances. If the board, in its sole discretion, determines that a reduction of certificated staff is necessary, the administrator shall notify those employees whose contracts may be reduced.

In the event a program is discontinued and personnel staffing that program are terminated, such staff members shall have first opportunity at filling any other ESU 7 vacancy should they be fully qualified for such a position.

The employment of a permanent employee may not be terminated through a reduction in force while a probationary employee is retained to render a service that the permanent employee is qualified to perform by reason of certification and endorsement, or when certification is not applicable, by reason of college credits in the teaching area.

### **1. Definitions**

- a. Certification as used herein shall refer to the holding of a certificate as that term is defined and approved by the Nebraska Department of Education, or license issued by the Department of Health and Human Services.
- b. Definition of Reduction of Force.
  - i. A reduction in force shall consist of a reduction of one or more positions or a reduction in the percentage of employment of one or more certificated staff members, even if the number of percentages of employment of the certificated staff overall may be increased by other hiring or increases in the percentage of employment of other employees.

### **2. Amendment, Termination of Nonrenewal of Contract Due to Reduction in Force**

- A. Definitions for Reduction in Force Policy.
  - a. Attrition shall mean any normal turnover of staff such as resignation and retirement.
- B. Notification for Staff Reduction.
  - a. Before a reduction in force shall occur, it shall be the responsibility of the Administrator of Educational Service Unit 7 to present competent evidence demonstrating that a change in circumstances such as financial exigency, change in service model, or a diminution of demand for services by the school districts served by Educational Service Unit 7 has occurred necessitating a reduction in force. Any alleged change in circumstances must be specifically related to the certificated employee to be reduced in force. The Board, based

upon the evidence produced at the hearing, shall be required to specifically find that there are no other vacancies for which the employee to be reduced is qualified by endorsement or professional training to perform.

- i. In considering whether a reduction in force is necessary the normal attrition of personnel shall be considered by the Board.

### C. Reduction in Force Procedure

a. Reduction in force of instructional staff shall be made on a program by program basis.

- i. The reduction in force procedure for Educational Service Unit 7 instructional staff (which as used herein shall mean special education teachers, regular education teachers, early childhood special education teachers, and any other teachers so designated by the administrator within a particular school district or, where applicable, districts, shall be subject to the following considerations:

1. Attrition
2. Elimination of positions held by non-certified or non-degree employees where practicable.

- b. Restriction of Right to Administrative Position. Due to the confidential and unique personal working relationship necessary between the administration and the board, a certificated employee who is not currently serving in a predominantly administrative capacity shall have no rights under this policy to any administrative position within the service unit.
- c. Criteria for Reduction in Force. The criteria set forth below shall be considered in selecting the personnel to be reduced. The criteria are not listed in any order of priority, and shall be given the weight that the board considers appropriate:
- d. Flexibility of assignment.
- e. Acceptability of service to school districts or programs where such employee might be assigned.
- f. Special training, experience, or expertise other than in the areas of certification and endorsement which might be of benefit to the service unit in the delivery of services to schools, districts or programs.
- g. Contributions to the service unit or special programs conducted by the service unit.
- h. Consideration of which endorsements or certification areas will be of greater or lesser importance to the service unit based upon future curriculum and service needs as anticipated by the administrator, based upon projected elimination or diminution of programs or services of the service unit.

D. Consideration of Uninterrupted Service. If, after consideration of the criteria listed above, it is the opinion of the Administrator that there is no significant difference between or among certificated employees being considered for reduction, the employee(s) with the longest uninterrupted service to the district shall be retained.

- a. Uninterrupted length of service is defined as the number of continuous full-time equivalent years of employment in the unit as a certificated staff member.
- b. A full-time equivalent year is defined as employment on a full-time basis for an entire school year.
- c. Less than full-time employment reduces the staff member's full-time equivalent employment for a school year. For example, a staff member employed on a half-time basis would be credited with half a year full-time equivalent employment.
- d. A break in service will terminate a staff member's seniority and length of service under this provision. That period of time when a staff member is on a leave of absence shall not constitute a break in service; however, any years of absences or fractions of years of leave of absence will not count as years of employment for the purposes of determining the length of a staff member's uninterrupted service.

### Recall Policy.

#### 1. Recall Rights

- a. A certificated employee reduced in force according to this policy shall have preferred rights to re-employment for a period of twenty-four months commencing at the end of the current year.
- a. A certificated employee shall prior to the last date of the employee's service notify or verify for the Educational Service Unit 7 Administrator or designee the certificated employee's mailing address to be used for notification of recall.
- b. Certificated employees who are recalled by Educational Service Unit 7 shall notify the Administrator or designee in writing within ten calendar days of receipt of the recall notice of their acceptance or rejection of recall to the position in the full-time equivalency (FTE) offered by the Board of Educational Service Unit 7. If the certificated employee does not accept the recall assignment and full-time equivalency offered by the Board of Educational Service Unit 7, the Board will be deemed to have fulfilled its obligations and the Board need not consider the employee who has been reduced in force for any further recall.
- c. If the reduction in force of a certificated employee based upon the provisions of this policy would place Educational Service Unit 7 or schools served in non-compliance of any federal or state law or regulations requiring specific affirmative action employment practices, Educational Service Unit 7 may vary from these provisions as necessary to comply with such laws of regulations.

#### 2. The Educational Service Unit 7 policy to recall certificated employees whose contract has been terminated or amended to less than full time employment due to reduction in force as follows:

- a. A First Priority Recall by District(s)-Certificated employees shall be recalled by Educational Service Unit 7 on the basis of total service to the unit as compared with other recall candidates who were serving in the same district in the affected employee's most recent employment with the unit. No certificated employee of Educational Service Unit 7 shall be assigned or reassigned to any vacancy in a

district where a reduction in force has occurred, until such position has been offered to employee(s) who have been reduced in force and who are qualified by seniority and/or endorsement who were serving the school district in question at the time his or reduction in force occurred.

- b. First Priority Recall by Program-Certificated employees shall be recalled by Educational Service Unit 7 to a program from which they have been reduced in force on the basis of total service to the unit as compared with other recall candidates who were serving such a program in their most recent employment with the unit. No certificated Educational Service Unit 7 employee shall be assigned or reassigned to any vacancy in a program where a reduction in force has occurred until such position has been offered to employees who have been reduced in force from such programs and who are qualified by seniority and /or endorsement who were serving the program at the time the reduction in force occurred.
- c. Second Priority Recall-The second priority will be to recall those certificated employees still having preferred right to re-employment to vacant positions in districts or programs other than those in which they were serving at the time of their reduction in force provided that a vacancy still exists after reassignment of current staff. Recall of the second priority certificated employees shall occur on the basis of seniority and/or endorsement.

Legal Reference:	§§ 79-846 to 79-848 §§ 79-1234 to 79-1239
Date of Adoption:	July 18, 1983
Date(s) of Review/Revision	February 17, 1997 July 21, 1997 May 20, 2002 July 15, 2002 October 15, 2012 December 16, 2019

**Article IV, Section 11, E Evaluations**

The Board delegates to the Administrator the responsibility to develop, organize and implement a program to evaluate classified employees. The evaluation process is to be conducted in such a manner as to be consistent with and to advance the mission and goals of ESU.

A failure to properly complete evaluations shall not give a classified employee rights with regard to continued employment. Such failure, however, is to be considered in evaluating the responsible evaluator's performance.

Legal Reference:	
Date of Adoption:	December 16, 2019

## Article IV, Section 10, G Evaluations

The Board delegates to the Administrator the responsibility of developing, organizing and implementing a system-wide program for evaluating professional employees. The Administrator shall develop effective evaluation procedures and instruments. The evaluation process is to be conducted in such a manner as to be consistent with and advance the mission and goals of ESU.

This evaluation policy is intended to set forth expectations for the administration and not to give rights to employees. As such, a failure to complete observations or evaluations of the designated duration and frequency shall not give the professional employee rights with regard to continued employment. Such failures, however, are to be considered in evaluating the responsible evaluator's performance.

1. Communication of Evaluation Process. Annual communication of the evaluation process to those being evaluated shall be made by providing a copy of the evaluation instrument to the professional staff at the beginning of each evaluation year.
2. Duration and frequency of observations and written evaluations. The duration and frequency of observations and written evaluations are to be as follows:
  - a. Probationary Professional Employees.
    - i. Probationary professional employee for purposes of this evaluation policy means a professional employee who has served under a contract with the ESU for less than three successive years.
    - ii. Formal observations of probationary employees are to be based upon actual observations for an entire instructional period, one complete service delivery activity or one hour.
    - iii. Probationary employees are to be formally observed and evaluated at least twice per year.
  - b. Permanent Employees.
    - i. Permanent professional employee for purposes of this evaluation policy means a professional employee who has served under a contract with the ESU for at least three successive years.
    - ii. Formal observations and evaluations of permanent teachers are to be based upon actual classroom observations for an entire instructional period one complete service delivery activity, or one hour.
    - iii. Permanent professional employees are to be formally observed and evaluated at least once every two years.
  - c. Employees' Responsibility. Professional employees are expected to inform the responsible evaluator of instructional periods or professional activities that would be conducive to an evaluation and to make themselves readily available to be evaluated. In the event the responsible evaluator has not initiated the evaluation process nearing the time within which an evaluation is to be completed, the

employee has a responsibility to notify the responsible evaluator such that the evaluation can be completed when due.

- d. Informal Observations and Evaluations. Informal observations and evaluations may be conducted as the administration determines to be appropriate.
  - e. Additional Observations and Evaluations. The duration and frequency of observations and written evaluations is specified as a minimum expectation for the evaluators. Observations and evaluations of greater frequency or number than required may be conducted and made at the request of the employee or at the discretion of the evaluator.
3. Evaluation Criteria. Professional employees performing instructional duties shall be evaluated based upon the following evaluation criteria:
- Planning and Preparation
  - The Environment
  - Delivery of Service
  - Personal and Professional Conduct

For professional employees in non-instructional capacities, the Administrator shall establish such other evaluation criteria as the Administrator determines appropriate given the duties of the employee; provided that personal and professional conduct be included.

In preparing summative evaluations, evaluators are to consider not only the formal observations were conducted, but also informal observations and other relevant information concerning the performance of the employee in each of the evaluation criteria.

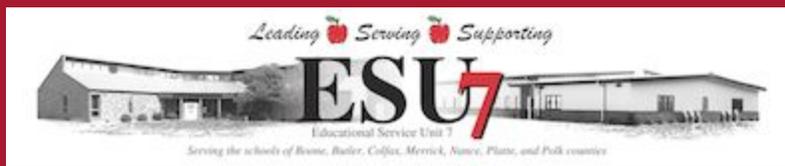
4. Communication of Deficiencies. The evaluation process is to include documented communication to the evaluated employee specifying deficiencies, specific means for the correction of the noted deficiency, and an adequate timeline for implementing the concrete suggestions for improvement.

As professionals, professional employees may be assigned responsibility to provide suggestions for improvement plans or job growth strategies and shall have the duty of complying with such requests. Further, in the event improvement plans or other similar performance measures are implemented, professional employees shall have the duty to comply with such plans.

Professional employees are expected to be cooperative, professional, and to exhibit a willingness to improve performance and to accept constructive criticisms and suggestions of the evaluator.

5. Responses to Evaluations. Professional employees will be given seven calendar days from receipt of an evaluation in which to give a written response to the evaluation.
  
6. Plan for Training Evaluators. All evaluators shall possess a valid Nebraska Administrator's Certificate and be trained to use the evaluation system. Training sessions in the use of the evaluation system will be provided by the Administrator or designee to all evaluators prior to their participation in evaluations. Refresher training is to be conducted as the Administrator determines to be needed.

Legal Reference:	NDE Rule 10 - 007.06 (as guidance only; not directly applicable to the ESU)
Date of Adoption:	December 16, 2019



# Quarterly Update

September 2019 - December 2019

## Administrator: Dr. Larianne Polk

### Component 1. Relations with the Board

- Administrator Board Report: September, October, November
- Policy reviews and revisions: On track to meet goals.
- ESUCC Updates to Board: September, October, November, December
- Committee Meetings
  - \*Negotiations: September, October, November, December
  - \*Budget Committee: June, August
- Email Communication: Training announcements, Legislative updates, Board packets, NASB Board, ESU 7 Learning Academy FAQs and DYKs I
- Department Showcases: Learning Academy, Network Operations, Professional Development
- Monthly Meeting with the Board President and Vice President
- Joint ESUEA/Negotiations Committee Meeting (September, December)
- ESU 7 Area Board Member Visit Day (November)

**Administrator Goal:** 1. Communicate and market our work being done to Board, Staff, and School District - Ongoing.



### Component 2. Community Relationships

- Superintendent Visits: All Fall 2019 Superintendent Visits were completed in October. Will resume in March/April 2020.
- Business, Industry and Education Committee/Workforce CAPTURE Meetings at the Chamber: October, December
- Attend and Participate in ESUCC/NDE Collaborative Planning Meetings: Ongoing
- Meeting with Senator Friesen and Linehan regarding LR 63
- Partnership with CCC regarding Distance Learning

**Board Goal 2:** Exploration of potential expansion of educational behavioral health offering - Met, begin programming 19-20

**Administrator Goal 1:** Communicate and market our work being done to Board, Staff, and School District - Ongoing

### Component 3. Staff and Personnel Relationships

- Agency Team meetings: September, October, November, December
- Committee Meetings: All Staff, Social, Safety, ESU 7 Learning Academy Building Committee
- All Staff Meeting: October
- Director Meetings: September, October, November, December
- Ongoing Staff Evaluation and Goal Setting
- Production Department Succession Planning: Ongoing
- Rolled out Electronic Evaluation Document Software
- Did You Knows: Security, Mentoring Program, Weather & LR 63, Board Visit Day, All Staff Meeting, Services Planning and Senators Day at ESU 7

**Administrator Goal 1:** Communicate and market our work being done to Board, Staff, and School District - Ongoing.

**Agency Team Goal 1:** Agency Team will provide their staff with specific feedback to encourage professional growth.

**Agency Team Goal 2:** Agency Team will enrich our safe, supportive, collaborative and positive culture.

**Agency Team Goal 4:** Agency team will increase knowledge of department projects agency wide.



#### Component 4. Educational Leadership

- Superintendent Meetings: September, October, December
- SIMPL training and ongoing correspondence all ESUs with monthly Meetings
- Meetings with Lakeview and Columbus Public School Leadership: Semi-Monthly
- Agency Team Meetings: September, October, November, December
- Director Meetings: September, October, November, December
- Software development meetings for SIMPL: ESU 10 Partnership Ongoing
- Chair of ESUCC Special Populations Committee and a member of PD and Executive Committees
- NNNC meetings: Monthly
- ESUCC President (2019-2021)
- Participated in Nebraska ELLC Meetings: September, October, November (hosted), December
- Participated in Statewide Teacher and Principal Support Conversations
- Member of NRCSA (Nebraska Rural Council of School Administrators) Legislative Committee
- Member of Commissioner's Advisory Group
- Inducted into Nebraska Schoolmasters Club
- Attended Professional Development Organization (September)
- Attended Labor Relations Conference (September)
- Attended AESA Educator Call to Action Conference (September)
- Panel Member at NCSA New Administrator Workshop (October)
- Attended Legislative Hearing regarding LR 63: Interim Study on ESUs
- Attended NRCSA District Meeting Via Zoom (October)
- Attended Workshop on Creating and Maintaining High Quality Emergency Operations Plans for Schools
- Participated in EBA Review for NDE
- Hosted SIMPL Training Day for ESUs (November)
- Monthly ESUCC Bold Step Committee Meetings - Ongoing
- Hosted ELLC at ESU 7 (November)
- Attended Special Hearing Regarding Lottery Funds/Distance Learning (November)
- Attended State Education Conference/Moderate Session (November)
- Attended NRCSA Legislative Committee Meeting (November)
- Attended NASA Meeting (November)

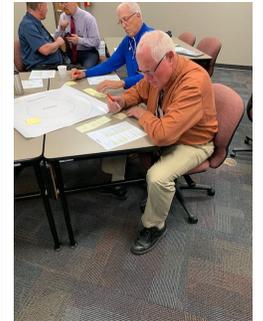
**Board Goal 1:** The Board will use data to ensure quality and efficiency of current and future services to its stakeholders (students, educators, parents, and community) - Ongoing

**Board Goal 2:** Exploration of potential expansion of educational behavioral health offerings: Met, programming to begin 19-20

**Board Goal 4:** The Board will work to update and streamline their policy manual - Ongoing

**Administrator Goal 3:** Create timeline for policy revision for completion in 2019-2020 - Met

**Agency Team Goal 3:** Agency Team will provide progress monitoring on annual service plan and promote those services as needed.



#### Component 5. Business and Finance

- Sign/Inspect Monthly Bills
- Budget Maintenance with Agency Team: Monthly
- Accounts Payable work and examination: Monthly
- Revenue flow status work
- Budget Development work with business manager and Directors: Monthly
- Budget Committee Meetings: September
- Negotiations Committee Meetings: September, October, November

**Board Goal 2:** Exploration of potential expansion of educational behavioral health offerings - Met, programming to begin 19-20

**Board Goal 3:** The Board will examine short and long term financial projections to ensure long term financial stability - Met, Ongoing

**Administrator Goal 2:** The Administrator will ensure budget stability by maintaining cash on hand at 30% - With the construction of the Learning Academy, the cash on hand has dipped below 30%. Will continue to rebuild that reserve.



**Component 6. Professional/Personal Qualities**

- Interactions with ESU staff, school staff, school leadership, and Board
- Monthly Meetings with Coordinators/Directors (Marci, Darus, Dan, Cynthia)
- Growth and planning meetings with Production as needed
- Daily Admin Meetings
- Attended Feedback for Growth Session with Sue Presler

**Agency Team Goal 1:** Agency Team will provide their staff with specific feedback to encourage professional growth.

**Agency Team Goal 2:** Agency Team will enrich our safe, supportive, collaborative and positive culture.

**Component 7. Professional Growth**

- ESUCC Committees and ESUCC/Board Meetings: September, October, November, December
- NNNC Tech Budgeting Discussions: Monthly
- NE School Mental Health Committee Member: Bi-Weekly
- Books Read: Power of Positive Teams, Jon Gordon, The Ball by Todd Whitaker, and High Reliability Schools by Robert Marzano

**Agency Team Goal 1:** Agency Team will provide their staff with specific feedback to encourage professional growth.

**Agency Team Goal 2:** Agency Team will enrich our safe, supportive, collaborative and positive culture.

Stakeholder Satisfaction	Leadership Practices Inventory	Services Available	Services Accessed	Implementation Objectives Met
2.47	No new data	67	64	No Data - Scored Quarterly
0=Unsatisfactory	1=Basic	2=Proficient	3=Distinguished	

## Board Insurance

12/1/2019	CERTIFIED	CLASSIFIED	EMPLOYEE PORTION	BOARD	BOARD PORTION	TOTAL	COVERAGE
	BC125	BC125	10 mo. deduction	BCBEN	10 mo. deduction		
HOESLY, DAN		\$ 60.78		\$ -		\$ 60.78	Emp-Sp Dental
YOUNG, JACK		\$ 60.78		\$ -		\$ 60.78	Emp-Sp Dental
<b>GRAND TOTAL</b>	\$ -	\$ 121.56	\$ -	\$ 0.02	\$ -	\$ 121.53	
						\$ -	
						\$ 121.61	<b>Total Check</b>



# ESU 7 Goals

## Board of Directors

Goal 1: Use of Data for Quality and Efficiency: The Board will use data to ensure quality and efficiency of current and future services to its stakeholders (students, educators, parents and community).

Goal 2: Behavioral Health Programming: The Board will explore the potential expansion of educational behavioral health programming.

Goal 3: Financial Projections: The Board will examine short and long term financial projections to ensure long term financial stability.

Goal 4: Updates Policy Manual: The Board will work to update and streamlining their policy manual.

## Administrator

Goal 1: Communication and Marketing: The Administrator will communicate and market our work being done to the board, staff and school districts.

Goal 2: Budget Stability: The Administrator will ensure budget stability by maintaining cash on hand at 30%.

Goal 3: Policy Revision Timeline: The Administrator will create a timeline for policy revision completion by 2019-2020.

## Agency Team

Goal 1: Agency Team will provide their staff with specific feedback to encourage professional growth.

Goal 2: Agency Team will enrich our safe, supportive, collaborative and positive culture.

Goal 3: Agency Team will provide progress monitoring on the annual service plan and promote those services as necessary.

Goal 4: Agency Team will increase knowledge of department projects agency wide.

## Departments

Administration: Efficiency will be increased by users being involved in the decisions of products/procedures. A satisfaction survey will be filled out monthly.

Cen7ter: All Cen7ter staff will be fully informed about each current student and his or her needs in a timely manner.

Early Childhood: By August 2020, caseload analysis will demonstrate staff are working within the designated FTE and all kids are receiving the services needed.

Grants: By May 2020, the Grant Department will increase collaboration between Transition, ASD and Resource Coach from 0 collaborative teaming opportunities (co-present, co-plan) to 4 teaming opportunities.

Learning Academy: Our team will focus our growth on doing what is best for students to meet their individual needs.

Migrant: Promote healthy migrant families both physically and mentally.

Production: Provide communication to schools for summer printing.

Professional Development: Refine and improve our District Consultation process in order to better meet the needs of our School Districts.

Psychology: Effectively collaborate and communicate in order to provide high-quality services (effective and efficient) to districts with less FTE for 2019-2020 school year.

Speech: By the end of the 2019-2020 school year, the SLP department will optimize competency in language therapy by being proficient or distinguished in 4/4 indicators on the rubric.

Technology: Time Management

Vision: By May 2020, the Vision Team will develop a checklist to be used by educational teams with each vision referral/evaluation.

# ESU7 *learning academy*



## OPEN HOUSE

COME CELEBRATE THE INAUGURAL SEMESTER

**WHERE:** ESU  
7 Learning  
Academy

**WHEN:**  
December 18,  
2019 from 1 to  
2:30

**Showcasing:**

- Student Artwork
- Student Portfolios
- Social Emotional Learning
- Building Tours

## ESU 7 LEARNING ACADEMY

2567. 44th Ave.  
Columbus, NE

### QUESTIONS

Anne Baptiste  
abaptiste@esu7.org



JOIN US FOR OUR ANNUAL

*Center Open House*

WEDNESDAY, DECEMBER 18TH

1:00-2:30P.M.

2563 44TH AVENUE

COLUMBUS, NE

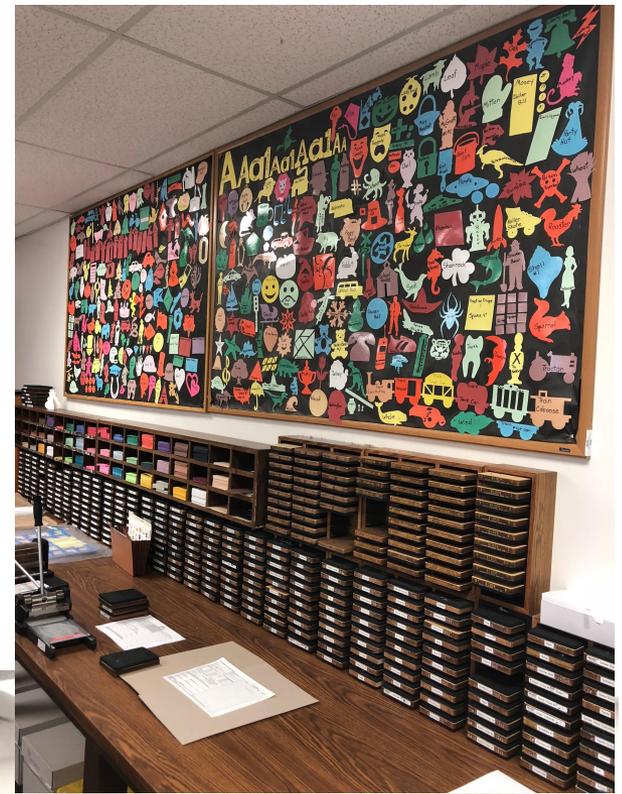
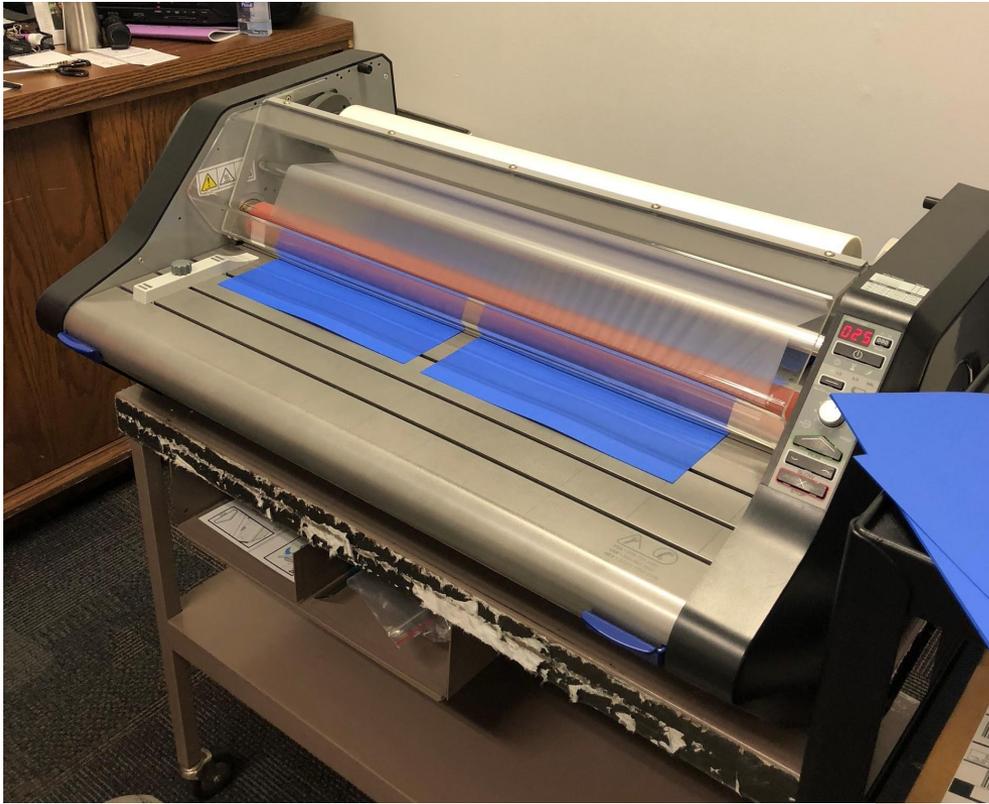
# ESU 7

## Production Department

---

Otis Pierce - Coordinator  
Michele Sells, Nancy Smith,  
Janet Ciborn, Joan Hassebrook





# 125+ Years ESU 7 Experience



# Totals for 2018-2019 School Year

Copies:  
11,226,570



Black and White  
Color  
Riso

Ellison Cutouts:  
52,574

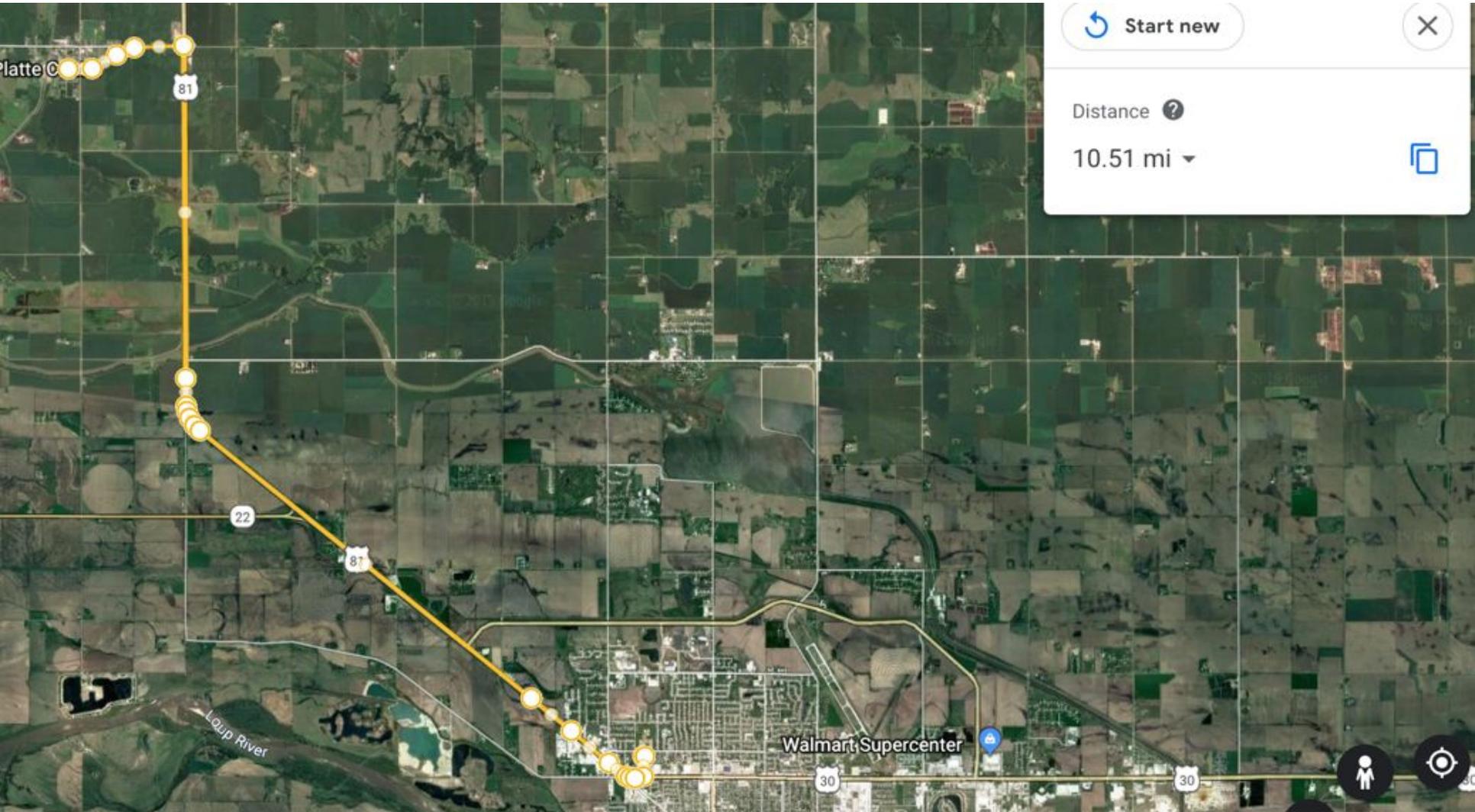


4" Plain  
4" Laminated  
7" Plain  
7" Laminated

Lamination:  
57,365.4 feet



25" Lamination  
38" Lamination



Start new



Distance ?

10.51 mi



# Poster Printer

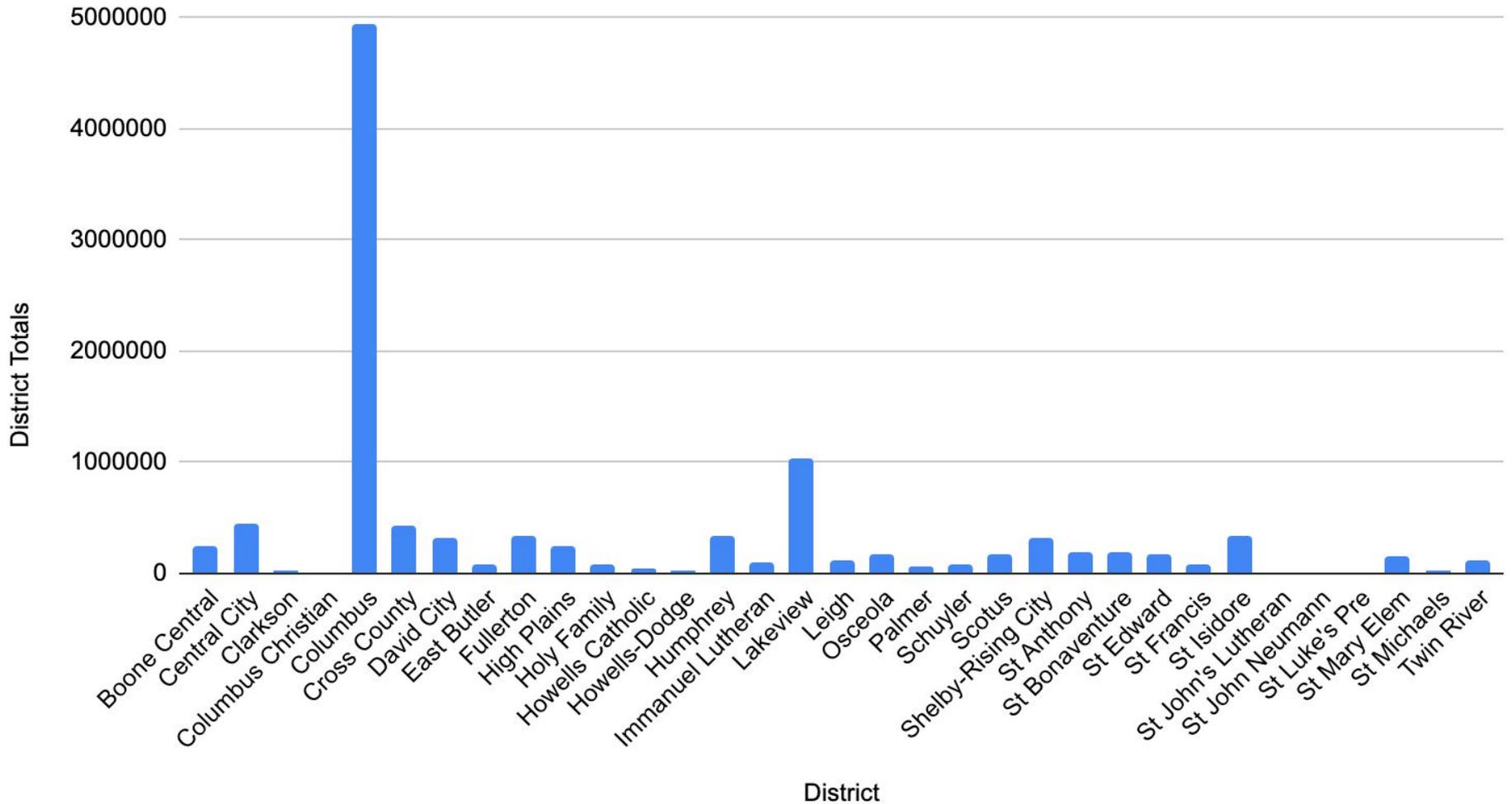


2018-2019 - 2495 Posters  
Up 153 from previous year

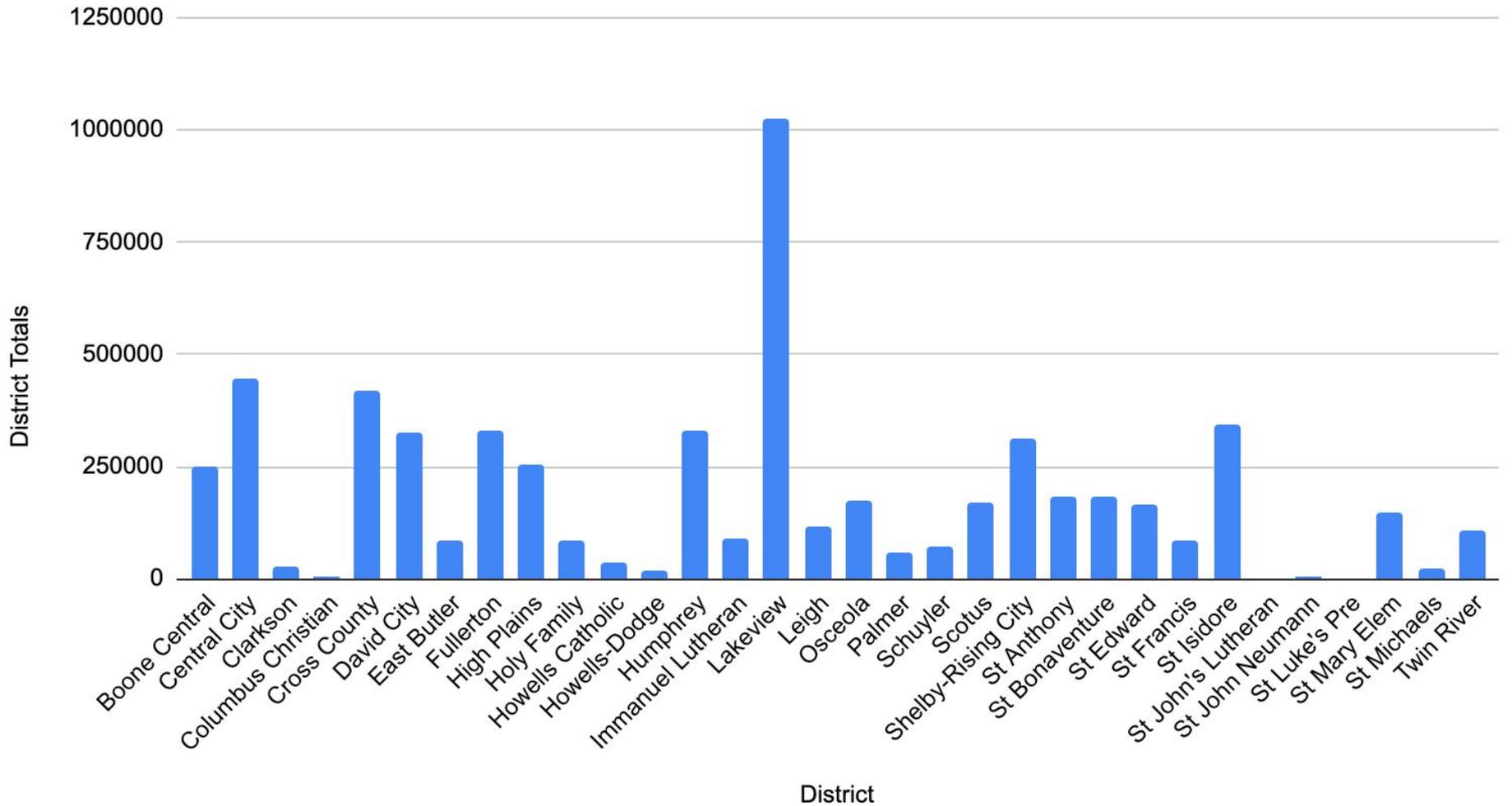
# Poster Types

- 24" and 42" Wide Plain Paper
- 24" and 42" Wide Cardstock
- 24", 36", and 42" Wide Polypropylene
- 24" and 42" Wide Photo Gloss

# District Copy Totals



# District Copy Totals - Minus Columbus Public



# Cost Comparison

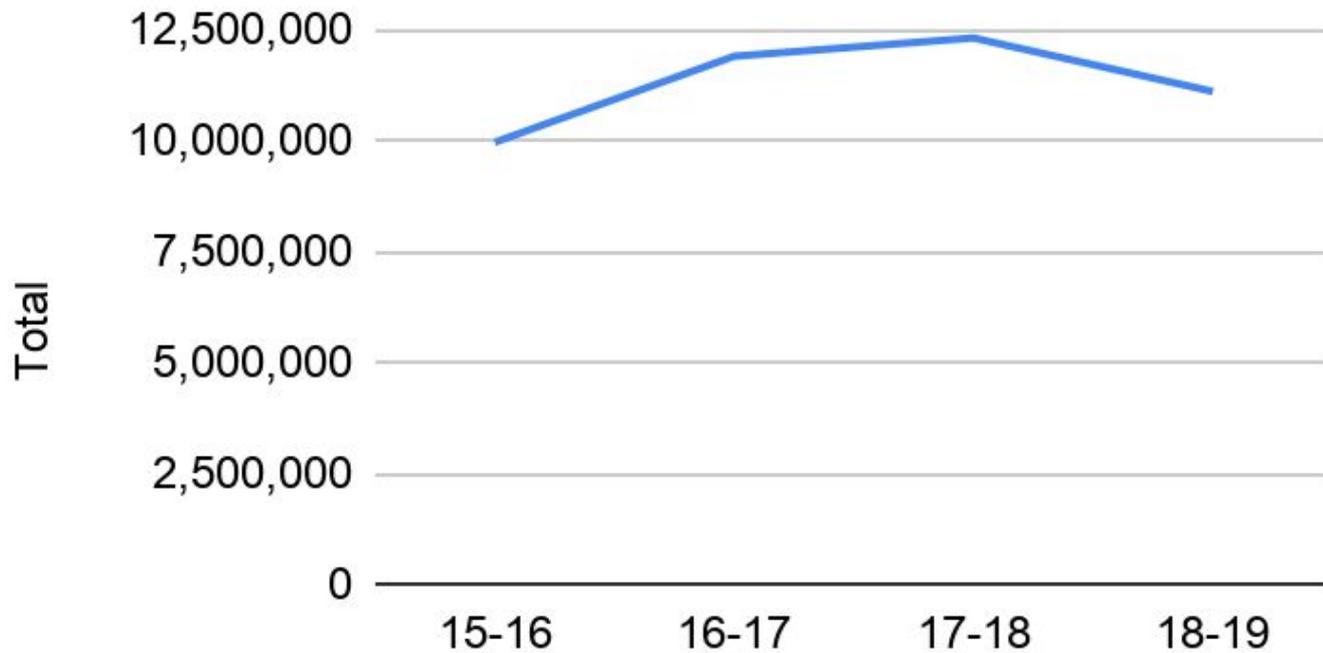
	ESU 7	UPS Store	Image Tech and Printing
B/W Copies	\$0.01 per copy	\$0.20 per copy	\$0.10 per copy
Color Copies	\$0.10 per copy	\$0.49 per copy	\$0.45 per copy

# Interesting Numbers

- 7,130,732 pieces of paper
- 59,980 inventory items
- 191,387 bindings

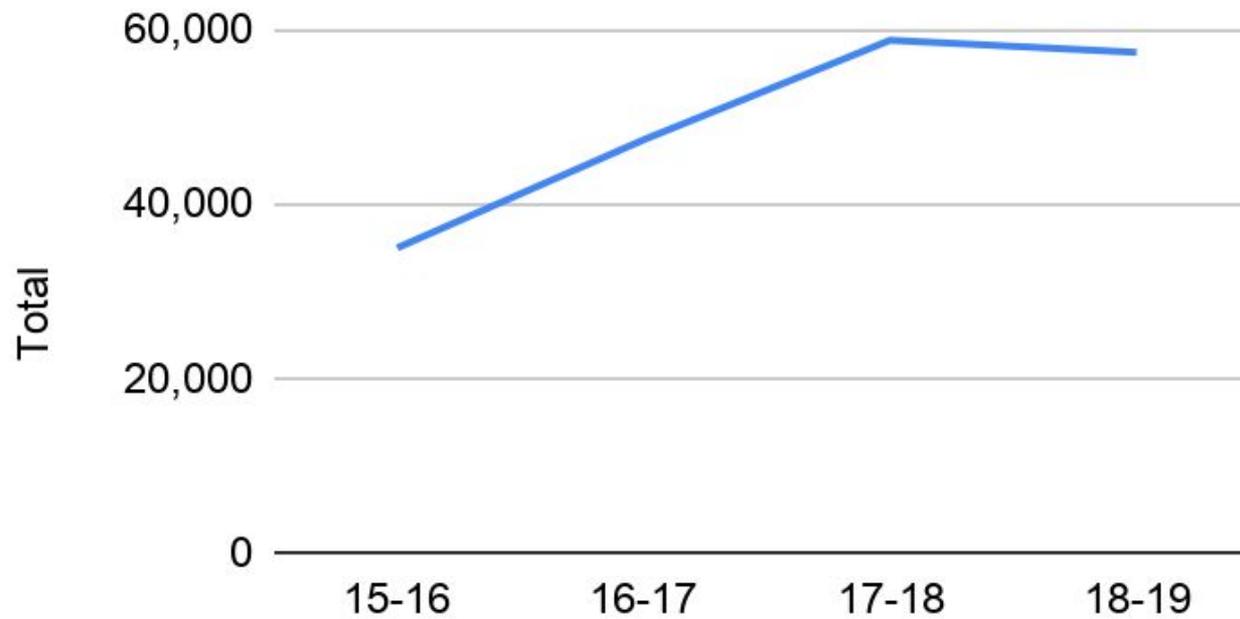
# Trends

## Total Copies Per Year



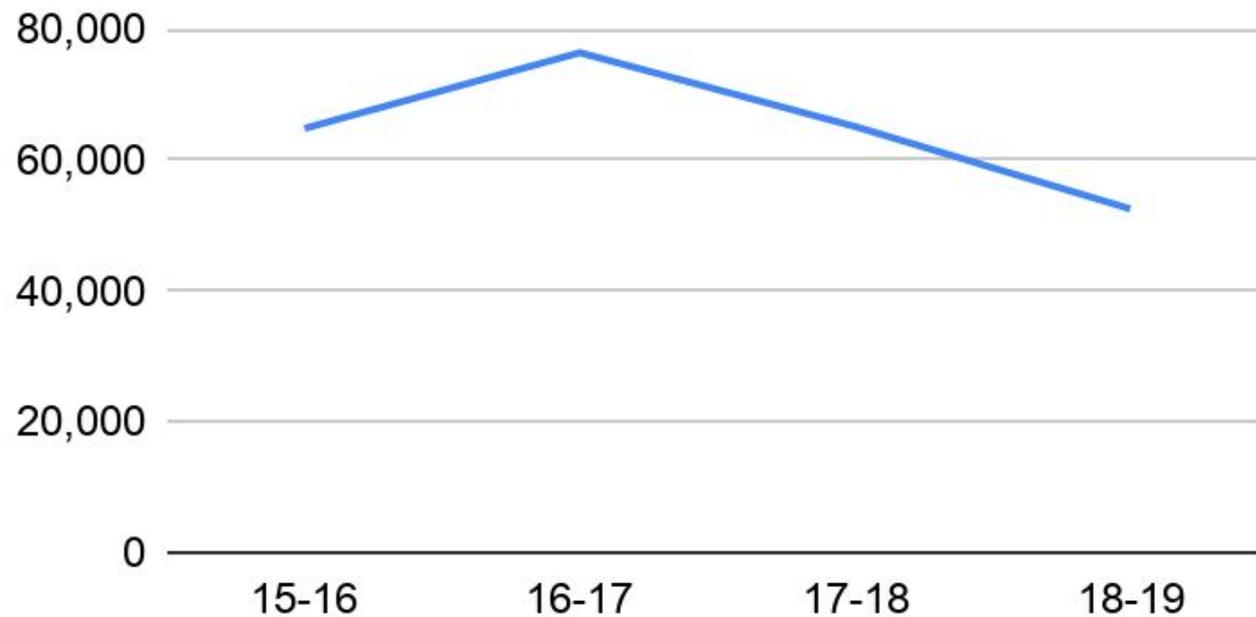
# Trends

## Total Lamination

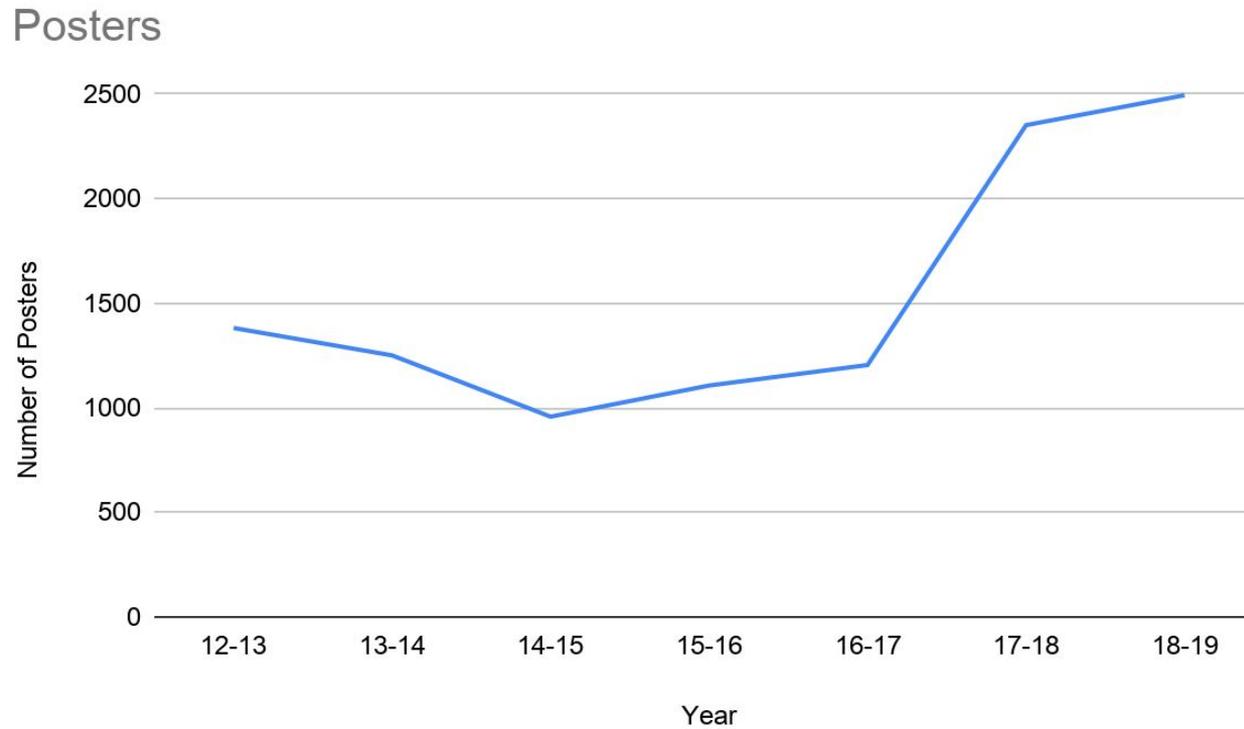


# Trends

## Ellison Cutouts



# Trends



# Production Dept Budget

For 18-19 Fiscal Year

- Levy Budget - \$324,764.10
  - Salaries, Equipment Purchases, Department Supplies, Finishing Equipment Maintenance
- Non-General Fund Budget - \$221,850
  - Copier Maintenance, Paper, Finishings, Poster
  - Billed out - \$189,002.58



Educational Service Unit #7

2657 44<sup>th</sup> Ave.

Columbus, Ne 68601

December 1, 2019

Dear Board Members, Otis, and Larianne,

This is my official notice of resignation for the position of Production Supervisor. The date of my resignation will be December 31, 2019.

I really enjoyed working at the ESU. I made many lifetime friends and I am so thankful that I had this opportunity.

Sincerely,

Michele Sells

*Michele Sells*

## THE REAL STORY BEHIND SCHOOL SPENDING IN NEBRASKA

In the last 10 years, 51 of Nebraska's 240 districts saw a growth of over 50% in General Fund Operating Expenditures.

Not coincidentally, 42 of those 51 districts also had special education expenditures of more than 50%.

When studying the figures, it can be tempting to compare two districts and decide which school is efficient and which is inefficient. That is simply too simplistic of a way to look at things. It is imperative that one look deeper into the circumstances of individual districts to see what was taking place to cause growth in expenditures.

"Five students result in a \$300,000 annual expenditure."

"The district is growing and has experienced a large number of migrant and ESL students moving into the district."

"The special education population and severity of needs continues to grow."

"Last year a new student showed up the day before school started who was in a wheelchair, non-verbal, and has to be changed every hour. This added a para and reassigned two others."

"A 102 year old high school is not cheap to maintain."

"During this time, a relatively young teaching staff gained experience, degrees, and grew their families, adding to the salary schedule and insurance costs over time."

"Our enrollment is quite low. Given the smaller enrollment and smaller budget, the district is more susceptible to swings in spending."

"85.8% increase in enrollment adding 4,150 students from 2008-2009 through 2017-2018. That resulted in 4 new elementary schools, 2 new middle schools, a new high school, and approximately 270 new teachers, special education teachers and specialists to support these students."

"We have 7 students assigned to off campus learning centers accounting for \$350,000 in spending mandated by their respective IEP's."

"We had tremendous growth in enrollment from 2010 to 2016. As enrollment stabilized, so has spending."

"The biggest outlier has been the needs of two individual students."

"We are projected to continue an upward student growth trend for several years."

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## Introduction

School spending has been a major focus of discussion as state policymakers look for ways to reduce property taxes in Nebraska. As this discussion progressed, we decided to look more closely at school spending at the individual district level and to talk to with superintendents and other school officials to see what they put their dollars towards. Their responses have been enlightening.

For this simple study, we asked superintendents in the 51 Nebraska districts where general fund operating expenditures (GFOE) increased by 50% or more between 2008-2009 and 2017-2018 to discuss the causes of the increased expenditures.

Their responses revealed some major trends:

- Special education (SPED) costs in many districts rose dramatically over this time. In 42 of the 51 districts surveyed, SPED costs increased by 50% or more and multiple district now have student populations that are composed of 20% or more SPED students. Not only are numbers growing, but the severity of needs are growing as well.
- Overall student enrollment is growing particularly fast in our bedroom communities, leading to these schools needing to increase funding for staffing, facilities and other functions in order to facilitate the spikes in student enrollment.
- In many cases, the need to improve and maintain aging facilities -- some of which are more than a century old -- has contributed to increased spending.
- Curricular changes and the increased use of technology are decisions local districts made that have a financial impact.
- Teacher experience and continuing education cause costs to go up.

Some of those who responded also noted that unfunded mandates from both the federal and state levels have an impact on expenditures over which school districts have little or no control. Furthermore, comparability requirements in teacher negotiations have an impact what school districts have to spend, as well.

What became clear in the survey is that school spending has grown to meet important needs. Furthermore, as many of the survey respondents noted, the increased expenditures were approved by their boards of education, which are elected bodies that are often have more than 50% of their membership come from the agricultural communities. Put another way, those who have been most impacted by Nebraska's growing reliance on property taxes -- our state's farmers and ranchers -- also have, in many cases, approved increased school spending because they understand the money is being used to meet important community needs.

Lawmakers have an important task this session in helping reduce the property taxes that have strained Nebraskans, and particularly those in our agricultural community. Looking to cut property taxes by reducing school spending, however, would be counterproductive and harmful to an already stretched educational system that is working hard to address real and growing needs.

In the ensuing pages, we have pulled out some facts, figures and anecdotes from the responses we received from school superintendents and other school officials, which we feel help shed a better light on the challenges and needs these communities must address.

## Real stories of school spending in Nebraska

A common theme from some in Nebraska state government, including the governor and some key senators, has been that Nebraska does not have a school funding issue but a school spending issue. Reference has been made to “out of control” spending by school districts.

A table that accompanies this report shows the yearly growth (or decrease) in General Fund Operating Expenditures (GFOE), as well as the yearly growth (or decrease) in Special Education (SPED) expenditures for each public school district in the state. The table shows these figures over a ten-year period, from the 2008-09 school year through the 2017-18 school year. Also included are the percent increases or decreases each year for both GFOE and SPED expenditures. The right hand column also shows the increase over the ten-year period in terms of percent increase over the ten years, as well as the average increase or decrease. The average increase over the ten year period was determined by averaging the actual percent increase or decrease per year (as opposed to simply dividing the percent increase over the ten years, then dividing by 10).

A school district’s GFOE information can be obtained from its Annual Financial Report (AFR), which is submitted in the fall of each year for the immediately preceding school year. The GFOE includes all General Fund expenditures, minus some very limited exemptions. Examples of exemptions include Retirement Incentive Plans, Staff Development Assistance, and Transfers to the Special Building Fund. A full list of exemptions may be found at [https://cdn.education.ne.gov/wp-content/uploads/2018/02/1819SA\\_TEEOSADocument.pdf](https://cdn.education.ne.gov/wp-content/uploads/2018/02/1819SA_TEEOSADocument.pdf).

We conducted a simple study of higher and lower GFOE growth in comparison to SPED growth. Fifty one districts saw a growth of over 50% in GFOE over the 10 year period. Forty two of the districts had a growth in SPED expenditures of over 50% as well, a rate of 83%. This would not appear to be a coincidence. Forty two districts saw less than a 20% increase in GFOE over a 10 year period. Fifteen, or 35.71%, saw a reduction in SPED expenditures over the 10 year period. Again, this would not appear to be a coincidence.

When studying the figures for different school districts it can be tempting to compare two districts and decide which school is efficient and which is inefficient. That is simply too simplistic of a way to look at things. It is imperative that one look deeper into the circumstances of individual districts to see what was taking place to cause growth in expenditures.

Input was sought from Nebraska school superintendents whose districts experienced a 50 percent or greater GFOE growth from 2008-09 through 2017-18. They were asked to share reasons why their district’s GFOE’s experienced such growth during this time. In reviewing their responses a few major themes emerged:

- Special Education costs are increasing dramatically and having a major impact on school budgets. Not only are numbers growing, but the severity of needs are growing as well.
- Population growth, particularly in Nebraska’s “bedroom communities” also have caused increases in those districts’ costs.
- Repair and maintenance of aging school buildings have necessitated growth in expenditures.
- Curricular changes and the increased use of technology are decisions local districts made which have a financial impact.
- Teacher experience and continuing education cause costs to go up.

Some of those responding also made observations concerning growth in expenditures. Some of those observations include:

- Unfunded mandates from both the federal and state levels have an impact on expenditures over which school districts have little or no control.

- Comparability requirements in teacher negotiations have an impact on expenditures.
- Boards of Education often delay doing things they should be doing, such as facility renovations or vehicle purchases, in order to keep costs down.
- Decisions to increase expenditures are made by local Boards of Education. There has been a dramatic increase in the overreliance on property taxes as the main source of funding for most districts in the state of Nebraska. Most of this falls on those involved in agriculture. Knowing this, a simple survey of school districts was conducted concerning the percent of Board of Education members who are involved in agriculture.
  - In 204 responding school districts that were Class B, C, or D (classification for basketball by the Nebraska School Activities Association), 56.36% of the Board of Education members were from agricultural based families.
  - In 188 responding school districts that were Class C or D, 59.27% of the Board of Education members were from agricultural based families.
  - Thus, Board of Education making the decisions on increasing expenditures have a heavy influence from the agriculture sector.

Since 2009-10, the average annual increase in school spending on a statewide basis was at 3.25%. As a point of reference, the average State of Nebraska average growth in spending over the same time frame has been 3.6%. Another way to look at this is to compare the State budget growth percentage versus the cost per pupil growth as a statewide average per year. This comparison would show the following:

<b>YEAR</b>	<b>STATE BUDGET GROWTH</b>	<b>AVERAGE PER PUPIL GROWTH</b>
2012	4.66%	4.2%
2013	5.66%	2.7%
2014	6.97%	3.4%
2015	4.04%	2.6%
2016	3.27%	1.9%

Below are some highlights from the input received from responding districts:

**Allen Public Schools, Michael Pattee, Superintendent**

During the ten-year span of the study, Allen Public Schools saw growth in the GFOE in the following areas:

1. Instructional costs increased 43% during that period of time. During the hiring process the district targets the best possible person for Allen. That means when new teaching staff is hired they are given all of their previous years of experience and educational levels.
2. Support staff costs increased 110% during that period of time. Instead of hiring full time teachers the district has increased the number of support staff.
3. Maintenance to the facility increased 45% during that period of time. This fluctuates with the economy and cost of maintaining a quality plant.
4. Transportation cost increased 57% during that period of time. This fluctuates with the economy and the price of fuel.

**Alma Public Schools, Jon Davis, Superintendent**

1. In that ten years, the district has had a significant increase in costs due to SPED students and those who need one-to-one paras as a result of disabilities. The autistic and down syndrome population has grown, as well as the overall population of the school district.
2. The district added a second elementary SPED teacher and they believe they are still understaffed there.
3. It is estimated that they probably average three to four new SPED students every year.
4. They did use IDEA money a few years back to install an elevator in the 1940s-era, two-story building, so students with injuries and disabilities would have access to the second floor.
5. The newest part of the school is from 1990 and was lacking many ADA accommodations. The district has been installing ramps, doors, restrooms and so on to meet those needs. Most have been done outside of the SPED budget because of the growth of it. Because of those unexpected challenges they deal with, the SPED budget is planned high but has never surpassed the budget that has been set.
6. The district has a tight budget with very little money in reserve so if it were to be hit hard by a student's disability, they would struggle to meet the required needs.

**Amherst Public Schools, Tom Moore, Superintendent**

The district experienced a growth in enrollment during that time, going from 255 to over 390.

**Ashland-Greenwood Public Schools, Jason Libal, Superintendent**

1. The district has seen significant growth. Over the past 10 years they have seen an increase of 110 students. To meet this growth, which has been the most dramatic over the past three years, the district has increased its staffing level by 6 FTE's (one of those being a SPED director).
2. In addition, 10 years ago the district had a special education rate of 10%. Today, they are at 23% (an increase from 94 students to around 230).

**Bennington Public Schools, Terry Haack, Superintendent**

1. Bennington Public Schools has experienced a 146% increase in K-12 student enrollment in the past decade (1,165 K-12 students in 2009-10 to 2,875 students in 2018-19).
2. Additionally, Bennington Public Schools' enrollment has risen by 52.6% just over the last five years.
3. The Superintendent states, "The Midwest Consumer Price Index (CPI) has risen by 5.5% from the 2014/15 school year. The district's budget has increased by 55.0% during this time. If one was to add the district's enrollment growth and the Midwest CPI together, they could see the district's budget increase fell below this mark (58.1% to 55.0% respectively). In essence, due to the current budget limitations and the needs of a rapidly-growing school district, Bennington Public Schools is not keeping up with inflation."

**Bloomfield Public Schools, Shane Alexander, Superintendent**

1. The Board of Education has kept the district's levy low and paid for major renovations to the 1925 high school without any bonded debt to the taxpayers. They are also renovating the 1963 elementary school and 1963 additional classrooms this summer, again with no bond debt.
2. Future plans are to address some Title IX issues with locker rooms and ADA restrooms for the public.
3. The Board of Education's philosophy is to "pay as you go, save until you can pay for it".
4. The district finds that it must also pay teachers at a comparable rate to the larger schools in order to keep them in the communities.
5. The district is growing and has experienced a large number of migrant and ESL students moving into the district.
6. The district has seen a reduction in SPED funding, which is due to a desire to train the staff to serve their students locally instead of paying another district to provide the services. Transportation savings alone are \$30,000 less as the district is no longer making two trips a day to both Coleridge and Tower school in Wayne.

**Cedar Bluffs Public Schools, Harlan Ptomey, Superintendent**

1. The district has grown from 189 students in 2012 to 450 students this year.
2. In 2012, they had 21 teachers, but now have 37.
3. In 2012, they had six SPED paras, but now have 12.
4. In 2012, they had one SPED teacher and no behavioral kids, but now have three SPED teachers, with four students who are at the ESU2 behavioral school and five other behavior kids in house.
5. In 2012, the district had one supt/principal, but now has a Superintendent plus an elementary principal and high school principal. In 2012, the AD was a teacher and it was an extra duty, they now have a fulltime AD.
6. In 2014, the district added the afterschool program (21st Century grant) and added six staff and a full-time para for that program. The grant does NOT cover all costs.
7. In 2012, the district did not have a preschool program, but now has two classrooms with 40 students each, which means two teachers, plus two paras for that program alone. For the first two years, the district had the grant, but now pays for all of that out of general funds.
8. The district has added nine classrooms onto the building during this growth, including a 14,000 sq. foot shop and had to pay for classroom supplies, tables, chairs, etc. to furnish. They have also remodeled other rooms as they added the new buildings ... so more expenses.
9. They have added four buses/vans in the past five years.

**David City Public Schools, Chad Denker, Superintendent**

1. In the last six years, the district has added several FTE of both certified and classified.
  - a. Elem SPED Teacher
  - b. PE/Alternative Education
  - c. Special Services Director

- d. Assistant Maintenance
  - e. Custodian
  - f. Three SPED Paras and SPED Van Drivers
  - g. Career Education Director (half time)
  - h. English Language Learner (ELL) Teacher
  - i. 2 ELL Paras
  - j. Mental Health Counselor (part time)
2. The district has been updating buses so they are no longer running 20 year old buses. They buy a new vehicle each year so no buses are older than 10 years.
  3. The district has been updating flooring and furniture in rooms as they literally had 40 year old furniture in some cases.
  4. They have been removing asbestos from the buildings as they replace the flooring.
  5. They have been replacing leaky roofs with roofs with 30 year old warranties.
  6. The Board of Education approved becoming a 1:1 school in all grades using iPads, Chromebooks, and laptops.
  7. The Board of Education made the decision to transfer money into the Depreciation Fund so they now have almost a \$1 million balance in that account. It still shows an expense, however.
  8. The Board also transferred money into the athletic fund in recent years knowing they would need new scoreboards soon.
  9. The district has a 102 year old high school, which is not getting any cheaper to maintain. It is described by the Superintendent as “a money pit at times”.
  10. The district now pays health insurance for 70 classified staff thanks to Obamacare. That is huge. They also give them eight paid holidays because they found they were losing quality employees to better paying jobs.

**Diller-Odell Public Schools, Mike Meyerle, Superintendent**

1. The Superintendent said, “Frankly, we have spent more. We were on overrides back in the early days of the merger, and everything was very tight regarding staffing and operations. Facility improvement projects were almost non-existent.”
2. The last ten years have seen a pipeline and a wind farm come into the district. Those factors, along with increased ag valuations, took the levy from around \$1.20 to the current General Fund levy of \$0.56. The district did not have a Special Building Fund during earlier years of the 10-year time frame, but since 2013 has levied for at least \$300K a year for facility projects in the Special Building Fund. The Board of Education took the position of wanting to get a lot done while they had non ag revenue coming in.
3. The Board also increased the cash reserve as much as \$220,000 a year as the district had a serious cash flow issue, as well as having to update its bus fleet. The busing was a mess and they have updated five buses (new or used) the past seven years.
4. The Superintendent described the Board as being quite conservative. However, the Board and he agree that if they are to maintain a school in a small district, they have to keep up with some projects to be relevant. They have no intent or desire to merge with larger neighboring districts.
5. To sum it up, the Board of Education saw a need for more operating funds and has tackled many projects. The Board is very aware of what they feel they will be supported by the local patrons and does not take spending lightly.

### **Elba Public Schools, Matt Palmer, Superintendent**

1. The enrollment of Elba Public School is quite low (currently 113 students K-12). Given the district's smaller enrollment and smaller budget, the district is more susceptible to swings in spending.
2. 2009-2010 (10.02% increase) – The Board of Education decided to add a full-time superintendent instead of a shared superintendent
3. 2014-2015 (27.46% increase) – The Board of Education decided to end the four-day school week and moved to five-day school week in most weeks which resulted in higher transportation and staffing costs. They also added a full-time librarian/media specialist, full-time art teacher, and a paraprofessional position.
4. 2015-2016 (13.90% increase) – The district added an elementary teacher, had a high needs SPED student move in, added air conditioning to classrooms and replaced lighting and lowered ceilings in classrooms throughout the school.
5. 2017-2018 (8.66% increase) – Another high needs SPED student moved in, a secretary position (previously the bookkeeper was also the secretary) was added, and the teaching staff received a \$1,000 increase on teacher base pay, The Board of Education also moved funds from the General Fund to the Depreciation Fund, which traditionally had not been done.

### **Elkhorn Public Schools, Pam Roth, Chief Financial Officer**

1. From 2008-2009 through 2017-2018, Elkhorn's K-12 ADM changed from 4,841.94 to 8,999.81, a growth of 4,157.87 students or an 85.8% increase. The district's birth through age 5 program (not included in ADM above) increased from 138 children in the fall of 2008 to 346 in the fall of 2017. During the referenced period the district opened new buildings as follows:
  - a. 2010-2011 = new elementary & new high school (only grades 9-11; seniors not split)
  - b. 2011-2012 = new middle school & all 4 grades (9-12) at HS that opened prior year
  - c. 2013-2014 = 2 new elementary schools
  - d. 2014-2015 = new middle school
  - e. 2016-2017 = new elementary school
2. The number of regular classroom teachers increased by approximately 220 and the number of special education teachers and specialists (speech pathologists, OTs & PTs, etc.) increased by approximately 50.
3. During this time frame the district also went from providing preschool at 1 location to 4 locations in addition to the in home services provided for children birth to age 2. One of the main focuses of the preschool program is to provide special education services to identified children.

### **Elkhorn Valley Public Schools, Keith Leckron, Superintendent**

1. The Board of Education added six teachers and one Principal because the student enrollment has grown from 275 to 410 in the past 10 years.
2. Compound that with 6, and next year likely 7 students, assigned to off campus learning centers accounting for \$350,000 in spending mandated by their respective IEP's.

**Gretna Public Schools, Kevin Riley, Superintendent**

1. Over the ten-year time frame, the district grew from 2,443 students to 4,890, doubling in size. (The last three years they have experienced student increases of 382, 391 and 375).
2. The district has had three bond issues in that time frame.
3. To attempt to stay ahead of this enrollment explosion they have added 20-30 new certificated staff per year.
4. When the district opens new or expanded buildings they have to add administrators, specialists, office staff, custodians, food service staff, maintenance staff, grounds staff, etc

**Hartington Public Schools, AJ Johnson, Superintendent**

Causes of a growth in GFOE over the ten year period include, but are not limited to, the following:

1. In the 2014-15 school year when costs rose so much the district consolidated with Newcastle. In the consolidation, enrollment grew by almost 100 students and a second elementary site was added to what we previously just the Hartington school district to become Hartington-Newcastle. The district added teachers, a preschool program, and an industrial tech program during that time frame.
2. The following year, the district included some of the cost for a new heating and air conditioning system from the General Fund because the cash reserves were so high, allowing them to complete the project a year ahead of schedule and enabling the district to refrain from raising the building fund levy any more.
3. In the last two years, they have also seen tremendous growth in elementary enrollment, causing the district to add three full time staff members to the elementary grades. The district normally has single sections in the elementary, but they currently have 37 first graders, 30 second graders, and 32 fourth graders. The Board of Education decided to split each of those sections, which added costs.
4. Also, because of enrollment increases and mental health concerns, the district increased the School Psychologist from half time to full time. This was a much needed increase as the district also serves a parochial school population, which is larger than the public school student population.

**Hemingford Public Schools, Charles Isom, Superintendent**

Major reasons for increased general fund expenditures include:

1. 08-09--Negotiations led to a \$1,000 increase in base. The district also added SPED personnel.
2. 09-10--Negotiations led to an \$800 increase in base. There were also increased costs in Title and SPED spending.
3. 11-12--The Board of Education ran all building maintenance through the General Fund.
4. 12-13--Staff health insurance costs increased \$100,681 on top of base salary increases.
5. 13-14--Staff health insurance costs increased \$107,616.
6. 17-18--The Board of Education approved increased staff as the district began a school within a school concept.

**Louisville Public Schools, Andrew Farber, Superintendent**

1. The district has grown just over 110 -115 students over the last 4 years, and is projected to continue an upward student growth trend for several years. They have "capped" option to slow down the growth and give them time to identify space and staff needs. They find families are simply move into the district to avoid option issues.
2. The district's per student expenditure rate is just over \$9,000, well under the state average.
3. The district is struggling to hire the necessary staff to meet the growth needs due to a lack of funding. They will increase the General Fund levy by .03 to hire staff this year. They have added 5 staff members in 3 years to adjust for the growth.
4. It is estimated that the district has over \$2 million in facility "issues" / needs.
5. The SPED population and severity of needs continues to grow as well. LPS is also seeing more mental health issues. They have increased from 80 to 120 SPED students in the last two years. They do "cap" their SPED option, but they find that families move into the district to avoid the option issues (when they can get a house).
6. Five students are attending Level III facilities, which results in a \$300,000 annual expenditure.
7. Three students have significant physical disabilities, which result in a \$150,000 expenditure.
8. Due to the boundaries of the district growing and Level III attendance (5 students), the required SPED transportation continues to grow. It is estimated to be between \$150,000 - 200,000 this year.
9. The district has seen about \$350,000 SPED increase in the last 2 years.
10. The district also has 12 additional students in the identification process, most of them are birth to age 3, (state required early identification process). This will require additional support staff.
11. The district has hired 4 additional paras to meet the required needs of SPED students.

**Maywood Public Schools, Jason Brown, Superintendent**

1. The district was so far out on its comparability array that the Board of Education had to bump salaries quite a bit to stay competitive with schools in its array.
2. The rise of the number of SPED students has driven costs up, requiring more paraprofessionals and services to be provided from outside the district. This past fall the Board of Education put in place a policy to cap option enrollment students so that they can keep program numbers down.

**Minatare Public Schools, Tim Cody, Superintendent**

Over the ten year period, Minatare experienced an:

1. Increase in higher needs students in the SPED area.
2. Increase in number of paras serving those students.
3. Increase in wages and benefits to near the 98 to 102% window with schools in its comparability array.
4. Increase in staff to address ELL needs and to address additional expenses after the PLAS grant went away, especially in the early childhood area.

**Neligh-Oakdale Public Schools, Scott Gregory, Superintendent**

1. The district contracts with ESU 8 for SPED services for moderate to severe needs students. While they have a set number of students they know are in the program, they budget for additional students. Each student is roughly \$50,000 and the district has tried to be proactive in that area, lest three or four students move in and the SPED category become overdrawn.
2. The 15-16 year featured a .10 cent increase in our building fund to pay for a fire marshal mandated correction order after a bond vote failed. That was done for one year and then .13 cents was slashed the next year in 16-17.

**North Bend Public Schools, Dr. Dan Endorf, Superintendent**

The district experienced tremendous growth in enrollment from 2010 to 2016. The district grew from roughly 490 students in 2010 to 630 students, including the new pre-school program, by 2016, a 29% growth rate. Enrollment stabilized after 2016 and so has spending. The district asked for LESS total property tax dollars three straight years. The budget this year shows a 3% increase in tax asking. To summarize, when farming was going well and enrollment was skyrocketing, the district asked for more money and then spent it accordingly. Once enrollment steadied and farming began to suffer, the district pulled back, and will remain in the mode until another change precipitates a change.

**Palmer Public Schools, Dr. Joel Bohlken, Superintendent**

1. Palmer student enrollment has increased 32% during that time span (237 to 312), mostly over the last five years. The district increased teaching staff accordingly: adding two in 2014-15, one in 2016-17, and three in 2017-18.
2. Two additional special needs students that required contracting out to a separate (costly) program starting in 2015-16, which continues to today.
3. In 2017-18, Palmer acquired/remodeled/furnished additional space to expand the prekindergarten program to full day. They now have 42 prekindergarten students attending in this facility.
4. During that time frame, the relatively young teaching staff gained experience. In 2013-14, they had nine teachers with a BA only and eight teachers with an MA or more. Most have moved over on the salary schedule, and they now have only four teachers with a BA only and 13 with an MA or more.
5. That relatively young staff have also added insurance costs over time. In 2013-14, there were 12 teachers on family insurance and six on single insurance. The district now has 19 teachers on family insurance and none on single insurance.

**Pender Public Schools, Jason Dolliver, Superintendent**

1. Pender went through significant budget cuts in the early 2000's due to revenue issues. State aid had been reduced and the Pender levy was maxed (\$1.05). In order to stay afloat, the district had to make significant programming cuts. Certified (teachers) and classified (paras, custodians, kitchen staff) employees were

reduced in force or simply let go. The district survived this budget crisis, but there were some significant holes in its programming.

2. Over ten years ago, the district had relatively large high school numbers and small elementary numbers. High school classes ranged from 28-37. Elementary classes on the other hand were mostly under 20. Only one elementary class was large enough to split into 2 sections (30 kids). The rest were one section classes. Over time, Pender was intentionally taking steps as a community to grow and become viable for the years to come. As a result, the population started to grow. It took a few years for the first larger group of students to get to kindergarten age, but once the larger numbers started, they kept coming.
3. By 2018-19 all but one grade of students in the K-6 grades is split into two sections. Every year between 2010-11 and 2017-18, the Board of Education had to add a teacher to the elementary staff to accommodate the large groups of students coming into the district. The elementary staff grew from 8 to 13 teachers.
4. The Board of Education approved the addition of a Reading Intervention Specialist and a para to work with this individual, to provide services to general education students who were struggling.
5. During the ten year period, the district has had a significant population growth in SPED. In 06-07, there were two SPED teachers on staff. These two individuals were able to meet the needs of the students. As the student population increased, so did the number of students with significant SPED needs. Pender now serves 4 students with autism, and has a few more they are monitoring. Along with that, the district's SPED needs became more significant in other areas. They now employ four SPED teachers rather than two. They also increased the number of paras on staff to meet the needs of our SPED students. The district employs a School Psychologist who is a Board Certified Behavior Analyst (BCBA) to guide programming for students with the most significant needs. The Board determined that this individual was necessary due to the specific needs of a group of SPED students.
6. Over ten years ago, the district had 1.5 math teachers, 1.5 science teachers, 1.5 social studies teachers, a half-time instrumental music teacher, and an online Spanish program. Pender now employs two each of math, science, and social studies teachers. They also have a full time instrumental music teacher and a full time Spanish teacher. This was an increase of 3.0 FTE teachers. All of these staffing increases allowed the district to offer a richer curriculum to the students, which was desired by the district's patrons.
7. Because of all of these staffing increases, a significant load was placed on the administrative team. As a result, the Board of Education increased from 2.0 FTE administrators to 3.0.
8. Pender's building, facilities, and resources within the building (desks, chairs, white boards, surveillance system, etc.) were neglected for many years out of necessity. In the years when spending increased, a large chunk of that (\$200,000 to \$250,000) was due to putting money back into the building. The district made moves to replace classroom carpets, install new lockers, purchase new desks for students, and many more items to enhance the learning environment.
9. The Board of Education approved a proposal that implemented a 1:1 initiative. They started with grades 9-12, expanded a couple of years later to 7-12, a couple years later to 4-12, and finally, moved to K-12 during the 17-18 school year. It is important to mention though that when a district moves down the 1:1 path, there are significant infrastructure and personnel costs that go along with it. To name a few components, the district had to completely overhaul the wireless network, bolster server structure, and enhance the internet connection. They also added a full time technology director on staff.

1. In 2011, the district added a principal position.
2. About 2012 they added a second preschool position for a few years, but is now back to one. The district also created a full time Title position about that time.
3. The district has increased teacher pay/benefits at about a 4% per year rate for most of the time frame in question, and is still in the bottom half of their array, but slowly catching up. They will increase about \$50,000 this year in salary/benefits with a 4.04% increase.
4. The district has experienced an increase in student population by about 100 students in the past 10 years. The student population used to be around 200, now they are just under 300.
5. They have significantly more teachers who now have their masters as opposed to just bachelor's degrees.
6. The big jump from 16-17 to 17-18, was the product of following a recommendation from honestly NDE, which told the district to show increased expenses in their budgeting. This allowed them to actually have some funds left over at the end of the year to start building up the Depreciation Fund. They had been operating at about 10% of the average depreciation fund of other schools in their conference and they have some costly expenses on the 25-year old building that are now needing to be addressed.
7. The district did about a \$50,000 project last year to put in a drainage system off of the roof and replaced some significantly cracked concrete that had eroded because of the former drainage system. They are now in the midst of a \$140,000 HVAC system upgrade and expressed that they really need to consider updating the boiler systems, which would be about \$180,000.
8. The district has actually had to move money from their money market account this year on two occasions to make sure they could meet the general fund payroll and monthly expenses.

**Red Cloud Public Schools, Brian Hof, Superintendent**

1. The main reason for the growth in GFOE would be the need for repairs and maintenance of the school facilities. Due to restrictions on other funds, the Board of Education found it beneficial to spend out of general fund instead of spending out the Special Building Fund and Depreciation Fund. The district has spent in the neighborhood of \$4,000,000 over the last 8 years on much needed infrastructure work.
2. The other reason is a huge increase in salaries due to collective bargaining. When other districts increased their salaries, the Board of Education had no choice but to chase the base.
3. They have not done a bond in a long time, trying instead to “save and spend.”

**Shelby-Rising City Public Schools, Chip Kay, Superintendent**

1. The first three years of the ten-year period were prior to the merger, so it was Shelby only then.
2. The general fund operating expenditures have increased about \$1,000,000 over six years of the merger. This is about a 3.3% total dollar increase on average.
3. We have had an increase in staff to accommodate for increased students and more severe special needs students in the district.
4. Our property tax increase has been a combination of increased expenditures each year plus decreases in outside revenue.
5. The drop in the middle was due to 6 retirements over two years of experienced staff. We have only added 1 FTE teacher during the span of the merger from year one until this year. We reduced that

position next year due to pressure to keep property taxes down - this could be a concern with what will be our largest Kindergarten class to date.

**Shickley Public Schools, Sadie Coffey, Superintendent**

The biggest outlier has been the needs of students receiving SPED services. The costs associated with educating students that require outside resources, such as the ESU SUCCESS program, have gone up drastically each year. Some students have also required the district to add one-on-one para support, a SPED van and transportation services, more contracted school psychologist hours, and contracted time with behavioral/mental health professionals.

**South Central Unified #5, Julie Otero, Superintendent**

The expenses that can attribute the over 50% growth of general fund spending are as follows:

1. In 2010-11 Clay Center became part of the district and a RIF was not done. As a result of the merger, the district acquired another facility with grounds to take care of.
2. A complete 1:1 initiative was implemented with I-pads for Grades 1-2 and MacBooks for grades 3-12 in SY 13-14.
3. During this time, the cash reserve was being built for the construction project so that a bond was not necessary. Aside from the new building, the district is offering a large amount of college classes that the district pays for, at a cost of approximately \$60,000 per year. This has increased the salary schedule because the district is paying teachers more for teaching those classes.
4. The new building necessitated the purchase a lot of equipment.
5. The district has expanded the Pre-K program exponentially and students go full day. The district is currently serving 78 pre-kindergarten kids.
6. A living skills program for SPED was created, as well as an alternative education program.

**Twin River Public Schools, John Weidner, Superintendent**

General Fund spending increased over the 10-year period mainly because of the following:

1. SPED costs increased. Some costs associated with SPED: doubled the number of paras, contracted services either with ESU 7 or outside entities, additional SPED teachers because of the increase in caseloads.
2. Salary increases, health insurance increases, impacts of the Afforded Care Act resulted in higher expenditures.
3. The Board of Education approved adding wrestling and baseball, equipment that goes with those programs, and coaches necessary for those programs.
4. The board added another column on the right side of the salary schedule.
5. The district started a one-to-one iPad program. This year, the district purchased Chromebooks.

6. The district replaced buses, water heaters, maintained the HVAC system in Genoa, replaced air conditioners in Silver Creek.
7. The Board of Education approved a new building to relieve the stuffed classrooms and updated the science labs. Although the building was paid for out of QCPUF, equipment for the building was paid for out of the general fund.
8. Daily run of the mill expenditures saw increases, i.e. utilities, repairs to equipment, etc.
9. The district spent \$10,000 on a fiber cable to Silver Creek so they could have a highly reliable internet connection.
10. Promethean interactive boards were purchased for every classroom. They have now started to replace these board with new boards.

### **Winnebago Public Schools, Don Fehringer, Superintendent**

1. The school district has grown in enrollment, causing them to add staff (SPED in particular plus foud positions over the past few years) due to the student SPED population growing to approximately 30%.
2. The Board of Education also added a Band Teacher, full-time Industrial Technology Teacher and Early Childhood Program (5 positions).
3. The district also added a Licensed Mental Health Practitioner.
4. Also to maintain continuity the Certified Staff has one of the highest base salaries in the state. For 2019-20 the base salary will be \$41,106.
5. The district also added programs such as the Career Academy, which required 4 additional Certified Staff.

### **Individual stories**

There were a few compelling stories that were shared, but make individual students too readily identified. For that purpose, we share these stories here. They came from schools identified above.

1. Last year the district had a new student show up the day before school started in a wheelchair, non-verbal, and has to be changed every hour or so by the staff. They added a para and reassigned two others at an increase in salary because of the job they were doing.
2. In Special Education, the district had a multiple handicapped student who changed placement and needs a full-time nurse. Two more Level III students were added during the last couple of years, increasing Special Education costs significantly. Furthermore, the Level III program from Laurel-Concord-Coleridge changed their billing procedures. They used to only bill the district for their cost which was not reimbursed by the state, whereas now they charge the district for their full cost and the district must apply for the reimbursement. This caused a significant change in the district's special education budget as well.

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	\$1,325,662.19	\$1,531,328.46	\$1,591,370.61	\$1,416,364.44	\$1,184,687.17	\$1,335,753.67	\$1,511,148.00	\$1,718,397.00	\$1,771,097.00	\$1,895,519.00	\$569,856.81	42.99
	SPED Costs		15.51	3.92	(11.00)	(16.36)	12.75	13.13	13.71	3.07	7.03		4.64
	GFOE	\$9,840,753.14	\$10,082,009.78	\$10,342,453.67	\$10,771,690.54	\$10,792,764.21	\$11,098,486.23	\$11,211,204.00	\$12,254,004.00	\$12,655,377.00	\$12,857,254.00	\$3,016,500.86	30.65
			2.45	2.58	4.15	0.20	2.83	1.02	9.30	3.28	1.60		3.04
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	\$730,315.05	\$711,415.00	\$878,072.00	\$804,075.00	\$817,203.00	\$929,304.00	\$964,564.00	\$917,303.00	\$925,591.00	\$879,191.00	\$148,875.95	20.39
	SPED Costs		(2.59)	23.43	(8.43)	1.63	13.72	3.79	(4.90)	0.90	(5.01)		2.51
	GFOE	\$5,990,696.91	\$5,725,014.00	\$5,366,817.00	\$5,882,953.00	\$6,214,993.00	\$6,337,568.00	\$6,333,708.00	\$6,479,217.00	\$6,617,556.00	\$6,995,386.00	\$1,004,689.09	16.77
			(4.43)	(6.26)	9.62	5.64	1.97	(0.06)	2.30	2.14	5.71		1.85
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	\$238,816.00	\$263,919.00	\$221,593.00	\$301,802.00	\$308,985.00	\$343,005.00	\$334,399.00	\$381,088.00	\$385,140.00	\$433,263.00	\$194,447.00	81.42
	SPED Costs		10.51	(16.04)	36.20	2.38	11.01	(2.51)	13.96	1.06	12.49		7.67
	GFOE	\$2,083,916.00	\$2,301,896.00	\$2,158,125.00	\$2,490,847.00	\$2,649,119.00	\$2,809,136.00	\$2,932,184.00	\$2,969,239.00	\$3,041,210.00	\$3,157,117.00	\$1,073,201.00	51.50
			10.46	(6.25)	15.42	6.35	6.04	4.38	1.26	2.42	3.81		4.88
07-0006-000	ALLIANCE PUBLIC SCHOOLS	\$2,095,551.00	\$1,949,640.00	\$2,607,843.00	\$2,379,096.00	\$2,501,310.00	\$2,118,533.00	\$1,855,864.00	\$1,886,411.00	\$1,918,102.00	\$1,818,446.00	(\$277,105.00)	(13.22)
	SPED Costs		(6.96)	33.76	(8.77)	5.14	(15.30)	(12.40)	1.65	1.68	(5.20)		(0.71)
	GFOE	\$14,526,730.00	\$14,368,258.00	\$14,748,396.00	\$15,789,627.00	\$15,516,974.00	\$17,192,232.00	\$16,207,361.00	\$16,284,644.00	\$14,538,658.00	\$13,555,414.00	(\$971,316.00)	(6.69)
			(1.09)	2.65	7.06	(1.73)	10.80	(5.73)	0.48	(10.72)	(6.76)		(0.56)
42-0002-000	ALMA PUBLIC SCHOOLS	\$351,337.00	\$382,161.00	\$368,338.00	\$348,509.00	\$479,201.00	\$387,638.00	\$412,610.00	\$502,138.00	\$674,731.00	\$784,248.00	\$432,911.00	123.22
	SPED Costs		8.77	(3.62)	(5.38)	37.50	(19.11)	6.44	21.70	34.37	16.23		10.77
	GFOE	\$3,161,029.00	\$3,314,264.00	\$3,298,085.00	\$3,844,808.00	\$3,761,768.00	\$4,019,345.00	\$4,251,487.00	\$4,336,332.00	\$4,593,225.00	\$4,906,115.00	\$1,745,086.00	55.21
			4.85	(0.49)	16.58	(2.16)	6.85	5.78	2.00	5.92	6.81		5.13
10-0119-000	AMHERST PUBLIC SCHOOLS	\$193,652.00	\$237,367.00	\$218,674.00	\$255,194.00	\$263,935.00	\$279,877.00	\$303,247.00	\$387,158.00	\$403,481.00	\$448,264.00	\$254,612.00	131.48
	SPED Costs		22.57	(7.88)	16.70	3.43	6.04	8.35	27.67	4.22	11.10		10.24
	GFOE	\$2,425,298.00	\$2,512,738.00	\$2,307,236.00	\$2,669,365.00	\$2,906,593.00	\$3,046,219.00	\$3,274,941.00	\$3,514,160.00	\$3,587,300.00	\$4,046,725.00	\$1,621,427.00	66.85
			3.61	(8.18)	15.70	8.89	4.80	7.51	7.30	2.08	12.81		6.06
21-0015-000	ANSELMO-MERNA PUBLIC SCHOOLS	\$380,189.45	\$319,245.18	\$354,265.00	\$373,789.61	\$392,651.55	\$415,878.15	\$337,749.58	\$336,991.09	\$349,319.49	\$374,954.08	(\$5,235.37)	(1.38)
	SPED Costs		(16.03)	10.97	5.51	5.05	5.92	(18.79)	(0.22)	3.66	7.34		0.38
	GFOE	\$2,842,476.40	\$2,930,660.74	\$2,933,433.00	\$3,071,509.64	\$3,232,062.74	\$3,432,318.15	\$3,579,076.13	\$3,712,811.92	\$3,319,215.89	\$3,456,129.77	\$613,653.37	21.59
			3.10	0.09	4.71	5.23	6.20	4.28	3.74	(10.60)	4.12		2.32
21-0044-000	ANSLEY PUBLIC SCHOOLS	\$249,077.00	\$296,685.00	\$237,307.00	\$242,242.00	\$315,095.00	\$251,672.00	\$273,614.00	\$341,664.00	\$401,106.00	\$481,645.00	\$232,568.00	93.37
	SPED Costs		19.11	(20.01)	2.08	30.07	(20.13)	8.72	24.87	17.40	20.08		9.13
	GFOE	\$2,473,790.00	\$2,285,979.00	\$2,390,881.00	\$2,980,856.00	\$2,664,730.00	\$2,627,743.00	\$2,638,499.00	\$2,959,698.00	\$3,054,463.00	\$3,310,385.00	\$836,595.00	33.82
			(7.59)	4.59	24.68	(10.61)	(1.39)	0.41	12.17	3.20	8.38		3.76
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	\$504,695.00	\$567,313.00	\$570,495.00	\$526,336.00	\$518,424.00	\$579,064.00	\$611,636.00	\$680,601.00	\$626,300.00	\$591,967.00	\$87,272.00	17.29
	SPED Costs		12.41	0.56	(7.74)	(1.50)	11.70	5.62	11.28	(7.98)	(5.48)		2.10
	GFOE	\$3,533,305.00	\$3,519,677.00	\$3,548,527.00	\$3,786,085.00	\$3,523,542.00	\$3,551,315.00	\$3,823,533.00	\$4,045,070.00	\$4,191,493.00	\$4,598,539.00	\$1,065,234.00	30.15
			(0.39)	0.82	6.69	(6.93)	0.79	7.67	5.79	3.62	9.71		3.09

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
88-0021-000	ARCADIA PUBLIC SCHOOLS	\$120,825.00	\$142,740.00	\$136,713.00	\$123,127.00	\$108,598.00	\$167,347.00	\$148,019.00	\$183,078.00	\$174,345.00	\$133,145.00	\$12,320.00	10.20
	SPED Costs		18.14	(4.22)	(9.94)	(11.80)	54.10	(11.55)	23.69	(4.77)	(23.63)		3.33
	GFOE	\$1,496,989.00	\$1,594,450.00	\$1,741,226.00	\$1,779,872.00	\$1,979,694.00	\$2,167,933.00	\$2,343,810.00	\$2,425,157.00	\$2,521,610.00	\$2,326,025.00	\$829,036.00	55.38
			6.51	9.21	2.22	11.23	9.51	8.11	3.47	3.98	(7.76)		5.16
89-0024-000	ARLINGTON PUBLIC SCHOOLS	\$602,913.82	\$595,723.48	\$587,289.31	\$588,448.16	\$739,501.56	\$622,508.96	\$664,904.45	\$684,381.29	\$757,267.21	\$796,699.72	\$193,785.90	32.14
	SPED Costs		(1.19)	(1.42)	0.20	25.67	(15.82)	6.81	2.93	10.65	5.21		3.67
	GFOE	\$5,383,266.48	\$5,553,305.62	\$5,459,483.04	\$5,695,992.90	\$5,816,962.61	\$6,487,812.36	\$6,874,645.91	\$6,931,864.26	\$7,246,165.36	\$7,254,182.89	\$1,870,916.41	34.75
			3.16	(1.69)	4.33	2.12	11.53	5.96	0.83	4.53	0.11		3.43
21-0089-000	ARNOLD PUBLIC SCHOOLS	\$183,015.06	\$159,952.00	\$192,690.19	\$146,672.42	\$212,619.86	\$233,546.04	\$246,801.35	\$266,991.55	\$255,343.70	\$276,957.17	\$93,942.11	51.33
	SPED Costs		(12.60)	20.47	(23.88)	44.96	9.84	5.68	8.18	(4.36)	8.46		6.31
	GFOE	\$2,312,492.18	\$2,659,937.58	\$2,196,925.77	\$2,273,633.21	\$2,432,160.82	\$2,491,829.66	\$2,626,501.42	\$2,754,193.46	\$2,815,638.56	\$2,833,275.29	\$520,783.11	22.52
			15.02	(17.41)	3.49	6.97	2.45	5.40	4.86	2.23	0.63		2.63
03-0500-000	ARTHUR COUNTY SCHOOLS	\$142,624.49	\$103,403.86	\$130,335.99	\$154,045.15	\$153,658.17	\$215,593.14	\$234,321.07	\$278,950.37	\$229,076.97	\$219,313.61	\$76,689.12	53.77
	SPED Costs		(27.50)	26.05	18.19	(0.25)	40.31	8.69	19.05	(17.88)	(4.26)		6.93
	GFOE	\$1,607,575.18	\$1,528,341.59	\$1,670,019.49	\$1,766,823.16	\$1,877,724.87	\$1,995,267.87	\$2,234,450.60	\$2,428,975.39	\$2,442,976.23	\$2,463,981.17	\$856,405.99	53.27
			(4.93)	9.27	5.80	6.28	6.26	11.99	8.71	0.58	0.86		4.98
78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	\$531,695.97	\$594,677.69	\$676,365.17	\$795,400.16	\$882,219.75	\$1,033,330.94	\$1,060,994.14	\$1,281,441.80	\$1,417,167.45	\$1,543,029.03	\$1,011,333.06	190.21
	SPED Costs		11.85	13.74	17.60	10.92	17.13	2.68	20.78	10.59	8.88		12.68
	GFOE	\$6,972,904.52	\$6,548,304.25	\$6,809,105.20	\$7,652,029.35	\$7,639,595.33	\$8,792,820.68	\$8,697,754.25	\$9,131,946.86	\$9,677,362.66	\$11,308,823.77	\$4,335,919.25	62.18
			(6.09)	3.98	12.38	(0.16)	15.10	(1.08)	4.99	5.97	16.86		5.77
64-0029-000	AUBURN PUBLIC SCHOOLS	\$1,079,901.13	\$1,025,328.00	\$1,059,624.06	\$1,049,037.00	\$1,183,507.00	\$1,211,425.00	\$1,256,570.00	\$1,330,877.00	\$1,355,091.00	\$1,295,675.85	\$215,774.72	19.98
	SPED Costs		(5.05)	3.34	(1.00)	12.82	2.36	3.73	5.91	1.82	(4.38)		2.17
	GFOE	\$7,973,288.20	\$7,761,297.00	\$8,015,193.87	\$8,535,680.00	\$9,035,102.00	\$9,225,986.00	\$9,776,809.00	\$10,437,766.00	\$9,882,878.00	\$10,064,684.22	\$2,091,396.02	26.23
			(2.66)	3.27	6.49	5.85	2.11	5.97	6.76	(5.32)	1.84		2.70
41-0504-000	AURORA PUBLIC SCHOOLS	\$1,483,689.44	\$1,469,673.17	\$1,572,485.12	\$1,673,369.46	\$1,647,787.53	\$1,817,007.82	\$1,903,905.73	\$1,976,465.19	\$2,043,030.12	\$2,218,805.60	\$735,116.16	49.55
	SPED Costs		(0.94)	7.00	6.42	(1.53)	10.27	4.78	3.81	3.37	8.60		4.64
	GFOE	\$11,418,871.16	\$11,704,824.09	\$11,857,125.47	\$12,060,077.91	\$12,592,054.49	\$13,168,580.67	\$13,773,179.27	\$15,169,611.31	\$14,719,719.42	\$15,503,154.34	\$4,084,283.18	35.77
			2.50	1.30	1.71	4.41	4.58	4.59	10.14	(2.97)	5.32		3.51
50-0501-000	AXTELL COMMUNITY SCHOOLS	\$350,624.00	\$354,295.00	\$387,599.00	\$405,344.00	\$429,370.00	\$443,743.00	\$512,339.00	\$479,461.00	\$429,664.00	\$351,300.00	\$676.00	0.19
	SPED Costs		1.05	9.40	4.58	5.93	3.35	15.46	(6.42)	(10.39)	(18.24)		0.52
	GFOE	\$2,918,326.00	\$2,973,593.00	\$2,882,059.00	\$3,179,023.00	\$3,227,298.00	\$3,429,190.00	\$3,579,410.00	\$3,678,726.00	\$3,724,212.00	\$3,903,306.00	\$984,980.00	33.75
			1.89	(3.08)	10.30	1.52	6.26	4.38	2.77	1.24	4.81		3.34
20-0020-000	BANCROFT-ROSALIE COMM SCHOOLS	\$289,517.96	\$342,350.00	\$349,046.59	\$378,880.15	\$305,199.86	\$367,499.11	\$394,287.75	\$478,606.96	\$441,043.00	\$421,684.00	\$132,166.04	45.65
	SPED Costs		18.25	1.96	8.55	(19.45)	20.41	7.29	21.39	(7.85)	(4.39)		5.13
	GFOE	\$2,593,426.24	\$3,030,509.90	\$3,048,044.04	\$3,045,667.50	\$3,372,240.87	\$3,418,337.19	\$3,505,820.86	\$3,734,576.15	\$3,730,173.00	\$3,500,335.00	\$906,908.76	34.97
			16.85	0.58	(0.08)	10.72	1.37	2.56	6.53	(0.12)	(6.16)		3.58

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	\$152,992.61	\$180,571.95	\$231,928.54	\$199,549.30	\$223,496.86	\$252,050.22	\$243,087.64	\$224,505.42	\$284,481.28	\$319,466.37	\$166,473.76	108.81
	SPED Costs		18.03	28.44	(13.96)	12.00	12.78	(3.56)	(7.64)	26.71	12.30		9.46
	GFOE	\$2,619,360.25	\$2,686,111.48	\$2,546,108.92	\$2,639,408.50	\$2,727,459.71	\$2,960,012.96	\$3,032,569.02	\$3,116,703.31	\$3,402,411.79	\$3,505,517.41	\$886,157.16	33.83
			2.55	(5.21)	3.66	3.34	8.53	2.45	2.77	9.17	3.03		3.37
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	\$405,847.37	\$465,376.42	\$354,349.14	\$366,256.07	\$405,874.73	\$528,761.86	\$549,000.77	\$548,517.49	\$560,605.96	\$574,181.99	\$168,334.62	41.48
	SPED Costs		14.67	(23.86)	3.36	10.82	30.28	3.83	(0.09)	2.20	2.42		4.85
	GFOE	\$4,177,904.55	\$4,222,364.44	\$4,237,256.88	\$4,461,862.44	\$4,641,893.08	\$5,096,296.32	\$5,256,939.13	\$5,382,819.32	\$5,572,521.95	\$5,884,115.49	\$1,706,210.94	40.84
			1.06	0.35	5.30	4.03	9.79	3.15	2.39	3.52	5.59		3.91
62-0021-000	BAYARD PUBLIC SCHOOLS	\$393,141.95	\$388,517.31	\$388,927.08	\$405,973.77	\$484,063.41	\$384,579.20	\$366,226.88	\$342,362.05	\$396,641.60	\$367,049.07	(\$26,092.88)	(6.64)
	SPED Costs		(1.18)	0.11	4.38	19.24	(20.55)	(4.77)	(6.52)	15.85	(7.46)		(0.10)
	GFOE	\$4,401,354.97	\$4,352,261.18	\$4,385,550.47	\$4,708,651.28	\$4,910,214.56	\$4,903,920.41	\$5,363,142.10	\$5,064,799.77	\$5,278,604.60	\$5,235,140.13	\$833,785.16	18.94
			(1.12)	0.76	7.37	4.28	(0.13)	9.36	(5.56)	4.22	(0.82)		2.04
34-0015-000	BEATRICE PUBLIC SCHOOLS	\$2,845,053.16	\$2,946,061.12	\$3,374,375.09	\$3,081,825.91	\$3,157,137.70	\$3,581,707.27	\$3,361,284.19	\$3,589,737.32	\$4,056,472.95	\$4,019,524.32	\$1,174,471.16	41.28
	SPED Costs		3.55	14.54	(8.67)	2.44	13.45	(6.15)	6.80	13.00	(0.91)		4.23
	GFOE	\$19,552,725.58	\$18,540,106.31	\$17,169,798.35	\$19,487,538.09	\$20,320,695.56	\$19,739,595.56	\$20,428,221.52	\$20,733,444.46	\$21,507,315.19	\$21,996,891.10	\$2,444,165.52	12.50
			(5.18)	(7.39)	13.50	4.28	(2.86)	3.49	1.49	3.73	2.28		1.48
77-0001-000	BELLEVUE PUBLIC SCHOOLS	\$10,119,050.49	\$9,930,988.04	\$9,518,423.74	\$11,034,121.28	\$11,672,816.28	\$12,088,850.92	\$12,687,023.68	\$13,290,266.42	\$13,556,525.30	\$14,045,203.91	\$3,926,153.42	38.80
	SPED Costs		(1.86)	(4.15)	15.92	5.79	3.56	4.95	4.75	2.00	3.60		3.84
	GFOE	\$86,147,378.81	\$86,931,251.84	\$85,135,755.10	\$91,112,573.89	\$96,174,292.13	\$97,084,593.39	\$97,078,406.34	\$96,265,302.19	\$98,744,511.25	\$101,194,176.40	\$15,046,797.59	17.47
			0.91	(2.07)	7.02	5.56	0.95	(0.01)	(0.84)	2.58	2.48		1.84
28-0059-000	BENNINGTON PUBLIC SCHOOLS	\$850,974.42	\$961,211.65	\$1,149,843.49	\$1,264,808.45	\$1,487,546.22	\$1,561,174.75	\$1,754,424.82	\$2,020,710.10	\$2,267,538.97	\$2,533,729.69	\$1,682,755.27	197.74
	SPED Costs		12.95	19.62	10.00	17.61	4.95	12.38	15.18	12.21	11.74		12.96
	GFOE	\$8,470,953.45	\$10,042,247.84	\$10,606,725.99	\$12,312,625.09	\$14,324,458.22	\$14,716,098.14	\$16,181,335.69	\$18,748,757.62	\$20,314,373.44	\$24,219,421.43	\$15,748,467.98	185.91
			18.55	5.62	16.08	16.34	2.73	9.96	15.87	8.35	19.22		12.52
69-0054-000	BERTRAND PUBLIC SCHOOLS	\$334,623.79	\$347,784.64	\$428,551.49	\$384,805.04	\$566,799.91	\$497,421.21	\$502,209.45	\$525,923.90	\$561,674.14	\$668,423.76	\$333,799.97	99.75
	SPED Costs		3.93	23.22	(10.21)	47.30	(12.24)	0.96	4.72	6.80	19.01		9.28
	GFOE	\$2,649,595.02	\$2,845,047.53	\$2,961,506.00	\$3,003,374.05	\$3,567,294.01	\$3,647,139.75	\$3,651,053.86	\$3,842,898.33	\$3,708,942.64	\$3,926,363.75	\$1,276,768.73	48.19
			7.38	4.09	1.41	18.78	2.24	0.11	5.25	(3.49)	5.86		4.63
89-0001-000	BLAIR COMMUNITY SCHOOLS	\$2,411,537.00	\$2,631,199.00	\$2,651,159.00	\$2,762,711.00	\$2,393,308.00	\$2,414,041.00	\$2,613,698.00	\$2,638,086.00	\$2,983,459.00	\$3,231,051.00	\$819,514.00	33.98
	SPED Costs		9.11	0.76	4.21	(13.37)	0.87	8.27	0.93	13.09	8.30		3.57
	GFOE	\$19,702,009.00	\$20,620,481.00	\$20,025,884.00	\$21,292,519.00	\$21,363,193.00	\$21,330,594.00	\$21,211,287.00	\$20,975,910.00	\$21,541,537.00	\$22,282,886.00	\$2,580,877.00	13.10
			4.66	(2.88)	6.32	0.33	(0.15)	(0.56)	(1.11)	2.70	3.44		1.42
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	\$196,480.00	\$189,243.00	\$244,924.00	\$269,128.00		\$353,957.00	\$392,372.00	\$460,323.00	\$469,704.00	\$406,357.00	\$209,877.00	106.82
	SPED Costs		(3.68)	29.42	9.88	(100.00)	#DIV/0!	10.85	17.32	2.04	(13.49)		#DIV/0!
	GFOE	\$2,436,236.00	\$3,251,617.00	\$2,745,703.00	\$2,895,610.00		\$3,073,293.00	\$3,319,637.00	\$3,580,933.00	\$4,150,405.00	\$4,137,617.00	\$1,701,381.00	69.84
			33.47	(15.56)	5.46	(100.00)	#DIV/0!	8.02	7.87	15.90	(0.31)		#DIV/0!

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
91-0074-000	BLUE HILL COMMUNITY SCHOOLS	\$419,315.60	\$498,259.57	\$542,474.70	\$430,144.63	\$570,938.79	\$461,134.04	\$507,658.30	\$564,012.93	\$426,573.93	\$376,670.29	(\$42,645.31)	(10.17)
	SPED Costs		18.83	8.87	(20.71)	32.73	(19.23)	10.09	11.10	(24.37)	(11.70)		0.62
	GFOE	\$3,343,102.18	\$3,472,383.69	\$3,491,691.76	\$3,689,267.78	\$4,293,001.41	\$4,437,784.53	\$4,312,027.41	\$4,343,133.28	\$4,171,080.14	\$4,576,215.89	\$1,233,113.71	36.89
			3.87	0.56	5.66	16.36	3.37	(2.83)	0.72	(3.96)	9.71		3.72
06-0001-000	BOONE CENTRAL SCHOOLS	\$692,373.78	\$648,701.96	\$759,379.46	\$699,110.19	\$743,655.56	\$751,035.34	\$879,973.76	\$837,276.91	\$864,008.19	\$719,364.00	\$26,990.22	3.90
	SPED Costs		(6.31)	17.06	(7.94)	6.37	0.99	17.17	(4.85)	3.19	(16.74)		0.99
	GFOE	\$5,993,609.03	\$6,102,223.64	\$6,569,275.43	\$7,243,009.87	\$8,094,657.44	\$7,723,429.97	\$8,163,276.11	\$8,113,170.14	\$8,327,691.52	\$8,956,898.00	\$2,963,288.97	49.44
			1.81	7.65	10.26	11.76	(4.59)	5.69	(0.61)	2.64	7.56		4.69
08-0051-000	BOYD COUNTY SCHOOL DIST	\$459,536.00	\$454,658.00	\$477,539.00	\$406,085.00	\$324,484.00	\$323,958.00	\$419,964.00	\$434,141.00	\$414,448.00	\$652,273.00	\$192,737.00	41.94
	SPED Costs		(1.06)	5.03	(14.96)	(20.09)	(0.16)	29.64	3.38	(4.54)	57.38		6.07
	GFOE	\$3,381,861.00	\$3,309,257.00	\$3,406,454.00	\$3,314,499.00	\$3,326,946.00	\$3,504,320.00	\$3,611,854.00	\$4,020,272.00	\$3,831,552.00	\$5,864,882.00	\$2,483,021.00	73.42
			(2.15)	2.94	(2.70)	0.38	5.33	3.07	11.31	(4.69)	53.07		7.39
56-0006-000	BRADY PUBLIC SCHOOLS	\$179,376.93	\$194,019.65	\$200,226.20	\$223,031.00	\$229,971.00	\$251,418.00	\$282,761.00	\$307,951.00	\$339,089.00	\$357,935.00	\$178,558.07	99.54
	SPED Costs		8.16	3.20	11.39	3.11	9.33	12.47	8.91	10.11	5.56		8.03
	GFOE	\$2,050,357.84	\$2,184,388.87	\$2,280,930.34	\$2,315,979.00	\$2,508,134.00	\$2,587,501.00	\$2,816,853.00	\$3,116,153.00	\$2,985,790.00	\$3,180,821.00	\$1,130,463.16	55.13
			6.54	4.42	1.54	8.30	3.16	8.86	10.63	(4.18)	6.53		5.09
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	\$590,669.69	\$483,389.02	\$426,031.82	\$550,175.08	\$570,127.76	\$574,218.57	\$700,742.14	\$633,627.94	\$655,718.54	\$750,279.87	\$159,610.18	27.02
	SPED Costs		(18.16)	(11.87)	29.14	3.63	0.72	22.03	(9.58)	3.49	14.42		3.76
	GFOE	\$7,040,702.86	\$6,511,865.02	\$5,996,535.50	\$6,478,569.15	\$7,004,699.82	\$6,981,040.67	\$7,212,448.14	\$7,036,012.57	\$8,585,254.15	\$7,806,043.09	\$765,340.23	10.87
			(7.51)	(7.91)	8.04	8.12	(0.34)	3.31	(2.45)	22.02	(9.08)		1.58
21-0025-000	BROKEN BOW PUBLIC SCHOOLS	\$1,001,441.17	\$1,069,267.14	\$1,165,749.82	\$1,222,055.29	\$1,463,779.60	\$1,537,115.27	\$1,526,914.89	\$1,570,084.38	\$1,468,321.40	\$1,421,053.30	\$419,612.13	41.90
	SPED Costs		6.77	9.02	4.83	19.78	5.01	(0.66)	2.83	(6.48)	(3.22)		4.21
	GFOE	\$7,513,934.08	\$8,002,810.58	\$8,491,736.60	\$8,908,875.71	\$9,311,458.47	\$9,683,009.51	\$10,648,687.64	\$10,622,341.95	\$10,754,607.91	\$10,317,552.49	\$2,803,618.41	37.31
			6.51	6.11	4.91	4.52	3.99	9.97	(0.25)	1.25	(4.06)		3.66
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	\$356,817.09	\$382,543.48	\$328,021.72	\$486,974.56	\$484,209.83	\$387,861.82	\$454,810.98	\$460,273.37	\$514,016.18	\$492,005.23	\$135,188.14	37.89
	SPED Costs		7.21	(14.25)	48.46	(0.57)	(19.90)	17.26	1.20	11.68	(4.28)		5.20
	GFOE	\$3,035,272.67	\$3,361,281.28	\$3,328,263.13	\$3,662,078.46	\$3,909,331.58	\$4,014,428.30	\$4,108,174.85	\$4,136,994.00	\$4,047,853.33	\$4,159,825.41	\$1,124,552.74	37.05
			10.74	(0.98)	10.03	6.75	2.69	2.34	0.70	(2.15)	2.77		3.65
36-0100-000	BURWELL PUBLIC SCHOOLS	\$260,798.00	\$266,705.00	\$234,920.00	\$276,442.00	\$290,607.00	\$318,274.00	\$373,636.00	\$414,490.00	\$450,286.25	\$443,321.00	\$182,523.00	69.99
	SPED Costs		2.26	(11.92)	17.67	5.12	9.52	17.39	10.93	8.64	(1.55)		6.45
	GFOE	\$3,666,017.00	\$3,691,632.00	\$3,561,461.00	\$3,918,601.00	\$4,024,937.00	\$4,160,813.00	\$4,438,943.00	\$4,544,620.00	\$4,561,121.36	\$4,686,163.00	\$1,020,146.00	27.83
			0.70	(3.53)	10.03	2.71	3.38	6.68	2.38	0.36	2.74		2.83
21-0180-000	CALLAWAY PUBLIC SCHOOLS	\$348,418.00	\$329,122.00	\$307,172.00	\$329,391.00	\$336,589.00	\$357,958.00	\$373,888.00	\$438,381.72	\$433,622.25	\$489,332.72	\$140,914.72	40.44
	SPED Costs		(5.54)	(6.67)	7.23	2.19	6.35	4.45	17.25	(1.09)	12.85		4.11
	GFOE	\$2,695,577.00	\$2,672,972.00	\$2,657,785.00	\$2,685,437.00	\$2,848,194.00	\$2,942,891.00	\$3,154,809.00	\$3,218,930.31	\$3,385,572.97	\$3,485,329.35	\$789,752.35	29.30
			(0.84)	(0.57)	1.04	6.06	3.32	7.20	2.03	5.18	2.95		2.93

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	\$285,875.00	\$284,411.00	\$365,389.00	\$317,759.00	\$287,673.00	\$300,656.00	\$338,397.00	\$310,783.00	\$329,093.00	\$316,949.00	\$31,074.00	10.87
	SPED Costs		(0.51)	28.47	(13.04)	(9.47)	4.51	12.55	(8.16)	5.89	(3.69)		1.84
	GFOE	\$3,501,944.00	\$3,882,519.00	\$3,454,857.00	\$4,028,579.00	\$4,231,426.00	\$4,652,235.00	\$4,561,864.00	\$4,364,097.00	\$4,301,155.00	\$4,222,532.00	\$720,588.00	20.58
			10.87	(11.02)	16.61	5.04	9.94	(1.94)	(4.34)	(1.44)	(1.83)		2.43
78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	\$96,941.96	\$183,868.53	\$187,627.58	\$165,576.02	\$128,056.20	\$152,181.59	\$200,555.95	\$258,250.42	\$278,073.88	\$399,247.82	\$302,305.86	311.84
	SPED Costs		89.67	2.04	(11.75)	(22.66)	18.84	31.79	28.77	7.68	43.58		20.88
	GFOE	\$2,627,898.51	\$2,711,247.71	\$2,824,711.74	\$2,801,218.12	\$2,800,234.50	\$3,256,556.69	\$3,641,675.05	\$3,568,233.41	\$4,304,375.83	\$5,448,385.16	\$2,820,486.65	107.33
			3.17	4.18	(0.83)	(0.04)	16.30	11.83	(2.02)	20.63	26.58		8.87
06-0006-000	CEDAR RAPIDS PUBLIC SCHOOLS	\$164,750.91	\$200,803.25	\$168,836.16	\$185,114.72	\$149,417.25	\$156,462.11						
		\$2,041,592.98	\$2,154,850.49	\$2,652,062.49	\$2,640,546.44	\$2,594,979.72	\$2,620,912.13						
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	\$887,298.08	\$892,625.56	\$1,040,162.19	\$1,103,010.46	\$1,023,982.10	\$1,031,269.80	\$970,756.70	\$990,507.10	\$968,028.73	\$1,082,720.10	\$195,422.02	22.02
	SPED Costs		0.60	16.53	6.04	(7.16)	0.71	(5.87)	2.03	(2.27)	11.85		2.50
	GFOE	\$5,828,817.74	\$5,991,801.81	\$6,401,238.50	\$6,487,974.34	\$6,834,961.70	\$6,988,265.56	\$7,011,450.58	\$7,117,037.24	\$7,310,194.38	\$5,448,385.16	(\$380,432.58)	(6.53)
			2.80	6.83	1.35	5.35	2.24	0.33	1.51	2.71	(25.47)		(0.26)
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	\$977,903.82	\$864,198.97	\$932,734.71	\$1,024,598.01	\$1,154,350.73	\$1,220,507.37	\$1,275,060.00	\$1,433,099.00	\$1,649,449.00	\$1,782,510.00	\$804,606.18	82.28
	SPED Costs		(11.63)	7.93	9.85	12.66	5.73	4.47	12.39	15.10	8.07		7.17
	GFOE	\$7,517,486.51	\$7,396,051.96	\$7,940,951.19	\$7,989,591.76	\$8,228,462.15	\$8,713,175.42	\$9,190,804.00	\$9,826,791.00	\$9,997,701.00	\$10,266,949.00	\$2,749,462.49	36.57
			(1.62)	7.37	0.61	2.99	5.89	5.48	6.92	1.74	2.69		3.56
39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS							\$353,513.00	\$486,437.00	\$718,014.00	\$622,469.00		
								\$5,785,760.00	\$6,287,384.00	\$6,740,576.00	\$6,582,639.00		
47-0100-000	CENTURA PUBLIC SCHOOLS	\$411,564.03	\$443,809.63	\$481,981.73	\$525,553.98	\$557,147.42	\$515,307.84	\$476,814.00	\$534,014.00	\$676,396.00	\$681,262.00	\$269,697.97	65.53
	SPED Costs		7.83	8.60	9.04	6.01	(7.51)	(7.47)	12.00	26.66	0.72		6.21
	GFOE	\$4,985,842.64	\$5,032,815.25	\$5,551,476.64	\$5,630,718.53	\$5,716,869.12	\$5,725,565.39	\$5,862,051.00	\$6,236,700.00	\$6,296,713.00	\$6,315,167.00	\$1,329,324.36	26.66
			0.94	10.31	1.43	1.53	0.15	2.38	6.39	0.96	0.29		2.71
23-0002-000	CHADRON PUBLIC SCHOOLS	\$749,004.00	\$783,686.00	\$843,980.00	\$603,991.00	\$662,359.00	\$831,477.00	\$904,614.00	\$871,157.00	\$945,386.00	\$915,655.00	\$166,651.00	22.25
	SPED Costs		4.63	7.69	(28.44)	9.66	25.53	8.80	(3.70)	8.52	(3.14)		3.28
	GFOE	\$9,538,487.00	\$9,508,537.00	\$8,862,950.00	\$8,991,637.00	\$9,101,732.00	\$9,569,809.00	\$9,817,618.00	\$9,942,667.00	\$10,755,824.00	\$10,831,870.00	\$1,293,383.00	13.56
			(0.31)	(6.79)	1.45	1.22	5.14	2.59	1.27	8.18	0.71		1.50
45-0137-000	CHAMBERS PUBLIC SCHOOLS	\$185,794.00	\$174,237.00	\$184,860.00	\$142,842.00	\$170,838.00	\$173,110.00	\$160,628.00	\$142,017.00	\$164,509.00	\$153,266.00	(\$32,528.00)	(17.51)
	SPED Costs		(6.22)	6.10	(22.73)	19.60	1.33	(7.21)	(11.59)	15.84	(6.83)		(1.30)
	GFOE	\$2,048,409.00	\$2,146,725.00	\$2,186,449.00	\$2,152,721.00	\$2,080,009.00	\$2,228,670.00	\$2,239,061.00	\$2,318,770.00	\$2,267,755.00	\$2,446,313.00	\$397,904.00	19.43
			4.80	1.85	(1.54)	(3.38)	7.15	0.47	3.56	(2.20)	7.87		2.06
15-0010-000	CHASE COUNTY SCHOOLS	\$562,678.15	\$572,021.00	\$525,393.00	\$572,685.00	\$653,640.00	\$493,420.00	\$499,067.00	\$572,604.00	\$611,700.00	\$558,049.00	(\$4,629.15)	(0.82)
	SPED Costs		1.66	(8.15)	9.00	14.14	(24.51)	1.14	14.73	6.83	(8.77)		0.67
	GFOE	\$6,114,286.28	\$6,452,621.00	\$6,715,820.00	\$6,784,972.00	\$7,025,842.00	\$6,840,549.00	\$7,767,001.00	\$7,801,237.00	\$7,098,858.00	\$7,600,565.00	\$1,486,278.72	24.31
			5.53	4.08	1.03	3.55	(2.64)	13.54	0.44	(9.00)	7.07		2.62

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
19-0058-000	CLARKSON PUBLIC SCHOOLS	\$282,121.93	\$305,686.66	\$293,375.56	\$296,771.82	\$421,703.58	\$512,696.10	\$463,763.96	\$510,523.72	\$524,239.99	\$539,103.55	\$256,981.62	91.09
	SPED Costs		8.35	(4.03)	1.16	42.10	21.58	(9.54)	10.08	2.69	2.84		8.36
	GFOE	\$2,572,535.56	\$2,383,569.99	\$2,460,711.59	\$2,429,543.39	\$2,885,768.85	\$3,200,093.83	\$3,588,190.77	\$3,400,772.14	\$3,164,065.59	\$3,455,644.94	\$883,109.38	34.33
			(7.35)	3.24	(1.27)	18.78	10.89	12.13	(5.22)	(6.96)	9.22		3.72
18-0070-000	CLAY CENTER PUBLIC SCHOOLS	\$326,704.00	\$317,058.54										
		\$2,407,464.00	\$2,247,152.96										
16-0030-000	CODY-KILGORE PUBLIC SCHS	\$208,950.00	\$260,296.00	\$214,989.00	\$234,523.00	\$254,538.00	\$196,498.00	\$210,416.00	\$234,815.00	\$206,880.00	\$219,281.00	\$10,331.00	4.94
	SPED Costs		24.57	(17.41)	9.09	8.53	(22.80)	7.08	11.60	(11.90)	5.99		1.64
	GFOE	\$2,021,156.00	\$2,036,199.00	\$1,918,646.00	\$2,134,271.00	\$2,206,370.00	\$2,226,008.00	\$2,437,999.00	\$2,607,889.00	\$2,708,385.00	\$2,763,915.00	\$742,759.00	36.75
			0.74	(5.77)	11.24	3.38	0.89	9.52	6.97	3.85	2.05		3.65
14-0541-000	COLERIDGE COMMUNITY SCHOOLS	\$369,758.00	\$296,399.00	\$262,516.62	\$271,412.44	\$292,105.00	\$344,380.00						
		\$1,970,946.00	\$1,876,239.00	\$1,940,043.70	\$1,910,953.81	\$2,086,737.00	\$2,165,657.00						
71-0001-000	COLUMBUS PUBLIC SCHOOLS	\$3,722,421.00	\$3,762,818.00	\$3,863,418.00	\$3,740,460.00	\$3,976,019.00	\$4,037,000.00	\$4,518,545.00	\$4,599,025.00	\$4,684,069.00	\$4,711,919.00	\$989,498.00	26.58
	SPED Costs		1.09	2.67	(3.18)	6.30	1.53	11.93	1.78	1.85	0.59		2.73
	GFOE	\$28,718,987.00	\$30,548,579.00	\$27,731,439.00	\$30,665,536.00	\$31,541,125.00	\$32,856,537.00	\$34,641,605.00	\$35,721,212.00	\$37,945,602.00	\$42,061,803.00	\$13,342,816.00	46.46
			6.37	(9.22)	10.58	2.86	4.17	5.43	3.12	6.23	10.85		4.49
13-0056-000	CONESTOGA PUBLIC SCHOOLS	\$958,237.21	\$1,091,400.56	\$1,505,541.47	\$1,313,384.13	\$1,553,099.28	\$1,589,295.87	\$1,651,166.81	\$1,417,336.16	\$1,208,156.67	\$821,208.07	(\$137,029.14)	(14.30)
	SPED Costs		13.90	37.95	(12.76)	18.25	2.33	3.89	(14.16)	(14.76)	(32.03)		0.29
	GFOE	\$7,172,715.12	\$7,627,082.92	\$7,485,152.86	\$7,523,291.51	\$7,213,406.39	\$7,193,123.98	\$7,824,702.83	\$7,341,424.94	\$9,049,377.45	\$8,081,385.48	\$908,670.36	12.67
			6.33	(1.86)	0.51	(4.12)	(0.28)	8.78	(6.18)	23.26	(10.70)		1.75
24-0011-000	COZAD COMMUNITY SCHOOLS	\$1,223,639.00	\$1,306,731.00	\$1,191,767.00	\$1,138,427.00	\$1,169,156.00	\$1,099,790.00	\$1,282,812.00	\$1,207,893.00	\$1,236,645.00	\$1,241,511.00	\$17,872.00	1.46
	SPED Costs		6.79	(8.80)	(4.48)	2.70	(5.93)	16.64	(5.84)	2.38	0.39		0.43
	GFOE	\$8,760,261.00	\$8,429,724.00	\$8,266,958.00	\$8,777,832.00	\$9,247,206.00	\$9,461,365.00	\$10,158,711.00	\$10,386,630.00	\$10,259,974.00	\$10,943,703.00	\$2,183,442.00	24.92
			(3.77)	(1.93)	6.18	5.35	2.32	7.37	2.24	(1.22)	6.66		2.58
23-0071-000	CRAWFORD PUBLIC SCHOOLS	\$370,184.00	\$303,054.00	\$221,312.00	\$286,821.00	\$303,878.00	\$311,880.00	\$284,463.00	\$191,139.00	\$200,565.00	\$222,602.00	(\$147,582.00)	(39.87)
	SPED Costs		(18.13)	(26.97)	29.60	5.95	2.63	(8.79)	(32.81)	4.93	10.99		(3.62)
	GFOE	\$2,737,329.00	\$2,774,575.00	\$2,658,428.00	\$2,882,183.00	\$3,043,139.00	\$3,178,482.00	\$3,028,682.00	\$2,932,885.00	\$3,065,944.00	\$3,207,288.00	\$469,959.00	17.17
			1.36	(4.19)	8.42	5.58	4.45	(4.71)	(3.16)	4.54	4.61		1.88
25-0025-000	CREEK VALLEY SCHOOLS	\$261,954.11	\$200,779.43	\$321,305.17	\$445,805.03	\$410,755.97	\$429,203.89	\$432,335.16	\$444,349.03	\$436,085.75	\$441,054.74	\$179,100.63	68.37
	SPED Costs		(23.35)	60.03	38.75	(7.86)	4.49	0.73	2.78	(1.86)	1.14		8.32
	GFOE	\$3,574,683.95	\$3,557,483.67	\$4,004,928.27	\$3,657,940.79	\$3,856,519.51	\$3,995,335.61	\$4,303,366.82	\$4,231,699.41	\$4,505,290.53	\$3,897,247.49	\$322,563.54	9.02
			(0.48)	12.58	(8.66)	5.43	3.60	7.71	(1.67)	6.47	(13.50)		1.27
54-0013-000	CREIGHTON PUBLIC SCHOOLS	\$328,771.00	\$254,603.00	\$335,024.00	\$391,019.00	\$413,941.00	\$413,825.00	\$431,479.00	\$498,954.00	\$569,737.00	\$585,224.00	\$256,453.00	78.00
	SPED Costs		(22.56)	31.59	16.71	5.86	(0.03)	4.27	15.64	14.19	2.72		7.60
	GFOE	\$3,588,880.00	\$3,460,798.00	\$3,457,740.00	\$3,720,561.00	\$3,874,639.00	\$4,321,488.00	\$4,271,911.00	\$4,899,148.00	\$5,512,206.00	\$4,655,060.00	\$1,066,180.00	29.71
			(3.57)	(0.09)	7.60	4.14	11.53	(1.15)	14.68	12.51	(15.55)		3.35

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
76-0002-000	CRETE PUBLIC SCHOOLS	\$1,640,342.98	\$1,362,630.71	\$1,403,408.94	\$1,695,950.27	\$2,147,279.31	\$2,251,386.70	\$2,472,147.00	\$2,472,445.12	\$2,396,599.73	\$2,518,626.32	\$878,283.34	53.54
	SPED Costs		(16.93)	2.99	20.85	26.61	4.85	9.81	0.01	(3.07)	5.09		5.58
	GFOE	\$14,479,684.34	\$14,227,242.50	\$13,579,624.97	\$16,283,386.57	\$18,097,681.58	\$18,506,960.93	\$19,497,592.52	\$19,822,198.12	\$22,579,421.68	\$22,343,909.14	\$7,864,224.80	54.31
			(1.74)	(4.55)	19.91	11.14	2.26	5.35	1.66	13.91	(1.04)		5.21
54-0096-000	CROFTON COMMUNITY SCHOOLS	\$355,580.00	\$292,057.00	\$374,874.00	\$390,190.00	\$403,657.00	\$462,419.00	\$329,069.00	\$380,928.00	\$451,755.00	\$438,647.00	\$83,067.00	23.36
	SPED Costs		(17.86)	28.36	4.09	3.45	14.56	(28.84)	15.76	18.59	(2.90)		3.91
	GFOE	\$3,897,570.00	\$3,716,495.00	\$3,761,043.00	\$3,952,104.00	\$4,100,276.00	\$4,262,016.00	\$4,386,300.00	\$4,553,400.00	\$4,895,863.00	\$4,980,479.00	\$1,082,909.00	27.78
			(4.65)	1.20	5.08	3.75	3.94	2.92	3.81	7.52	1.73		2.81
72-0015-000	CROSS COUNTY COMMUNITY SCHOOLS	\$363,765.77	\$436,186.02	\$516,056.24	\$443,815.14	\$443,941.23	\$466,410.88	\$539,873.56	\$621,846.44	\$655,831.75	\$684,727.78	\$320,962.01	88.23
	SPED Costs		19.91	18.31	(14.00)	0.03	5.06	15.75	15.18	5.47	4.41		7.79
	GFOE	\$3,446,944.24	\$3,664,713.53	\$4,004,354.81	\$4,208,018.52	\$4,424,646.90	\$4,627,718.36	\$4,756,933.34	\$5,126,174.49	\$5,208,701.85	\$5,624,841.91	\$2,177,897.67	63.18
			6.32	9.27	5.09	5.15	4.59	2.79	7.76	1.61	7.99		5.62
12-0056-000	DAVID CITY PUBLIC SCHOOLS	\$1,041,912.13	\$1,083,977.21	\$1,185,270.98	\$1,106,698.59	\$1,254,607.33	\$1,296,269.46	\$1,397,477.61	\$1,633,099.73	\$1,830,786.01	\$1,842,587.14	\$800,675.01	76.85
	SPED Costs		4.04	9.34	(6.63)	13.36	3.32	7.81	16.86	12.10	0.64		6.76
	GFOE	\$6,664,499.47	\$6,926,640.88	\$7,384,263.99	\$7,544,806.99	\$8,147,988.47	\$8,448,053.45	\$9,065,823.08	\$9,758,536.47	\$10,682,456.35	\$10,407,530.39	\$3,743,030.92	56.16
			3.93	6.61	2.17	7.99	3.68	7.31	7.64	9.47	(2.57)		5.14
85-0060-000	DESHLER PUBLIC SCHOOLS	\$194,065.92	\$218,595.53	\$201,104.18	\$207,842.99	\$244,977.11	\$257,204.00	\$364,084.79	\$380,300.11	\$499,199.28	\$620,603.98	\$426,538.06	219.79
	SPED Costs		12.64	(8.00)	3.35	17.87	4.99	41.55	4.45	31.26	24.32		14.72
	GFOE	\$2,867,747.48	\$3,005,265.18	\$2,906,517.23	\$3,213,047.04	\$3,337,955.31	\$3,456,889.03	\$3,651,983.70	\$3,708,411.31	\$4,036,704.27	\$4,228,685.53	\$1,360,938.05	47.46
			4.80	(3.29)	10.55	3.89	3.56	5.64	1.55	8.85	4.76		4.48
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	\$318,569.16	\$279,358.80	\$321,149.85	\$278,488.04	\$284,355.25	\$318,105.66	\$376,392.61	\$350,850.29	\$355,040.12	\$460,070.97	\$141,501.81	44.42
	SPED Costs		(12.31)	14.96	(13.28)	2.11	11.87	18.32	(6.79)	1.19	29.58		5.07
	GFOE	\$2,929,721.92	\$3,348,547.93	\$3,261,021.79	\$3,400,815.16	\$3,521,825.99	\$3,797,999.25	\$3,891,493.51	\$4,078,078.48	\$4,295,792.40	\$4,447,053.81	\$1,517,331.89	51.79
			14.30	(2.61)	4.29	3.56	7.84	2.46	4.79	5.34	3.52		4.83
27-0046-000	DODGE PUBLIC SCHOOLS	\$153,496.05	\$155,202.67	\$227,365.05									
		\$1,767,499.76	\$1,744,683.30	\$1,923,514.97									
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	\$653,465.00	\$684,223.00	\$721,592.00	\$703,515.00	\$782,017.00	\$856,215.00	\$874,259.00	\$897,702.00	\$883,904.00	\$876,120.00	\$222,655.00	34.07
	SPED Costs		4.71	5.46	(2.51)	11.16	9.49	2.11	2.68	(1.54)	(0.88)		3.41
	GFOE	\$4,975,538.00	\$5,224,169.00	\$5,066,918.00	\$5,247,268.00	\$5,293,099.00	\$5,955,281.00	\$6,044,991.00	\$6,089,071.00	\$5,895,768.00	\$6,272,079.00	\$1,296,541.00	26.06
			5.00	(3.01)	3.56	0.87	12.51	1.51	0.73	(3.17)	6.38		2.71
76-0044-000	DORCHESTER PUBLIC SCHOOLS	\$277,385.06	\$311,167.37	\$382,728.90	\$333,486.01	\$350,526.27	\$336,377.13	\$342,612.80	\$360,075.30	\$334,971.06	\$343,861.37	\$66,476.31	23.97
	SPED Costs		12.18	23.00	(12.87)	5.11	(4.04)	1.85	5.10	(6.97)	2.65		2.89
	GFOE	\$2,342,589.73	\$2,410,238.64	\$2,560,218.31	\$2,551,628.79	\$2,734,319.96	\$2,740,818.19	\$2,745,836.58	\$3,033,055.22	\$2,978,753.52	\$3,171,167.86	\$828,578.13	35.37
			2.89	6.22	(0.34)	7.16	0.24	0.18	10.46	(1.79)	6.46		3.50

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	\$940,686.40	\$940,769.94	\$1,025,567.74	\$1,202,189.73	\$1,282,394.32	\$1,231,272.65	\$1,266,897.08	\$1,251,652.18	\$1,238,348.11	\$1,400,560.73	\$459,874.33	48.89
	SPED Costs		0.01	9.01	17.22	6.67	(3.99)	2.89	(1.20)	(1.06)	13.10		4.74
	GFOE	\$7,209,156.93	\$8,122,079.82	\$7,683,127.66	\$8,985,871.32	\$8,984,055.79	\$9,113,676.51	\$9,728,545.57	\$10,038,626.65	\$10,197,219.23	\$10,232,582.48	\$3,023,425.55	41.94
			12.66	(5.40)	16.96	(0.02)	1.44	6.75	3.19	1.58	0.35		4.17
29-0117-000	DUNDY CO STRATTON PUBLIC SCHS	\$363,818.71	\$362,512.00	\$264,579.00	\$221,752.00	\$315,743.00	\$348,703.00	\$345,654.00	\$339,815.00	\$414,106.00	\$332,104.00	(\$31,714.71)	(8.72)
	SPED Costs		(0.36)	(27.02)	(16.19)	42.39	10.44	(0.87)	(1.69)	21.86	(19.80)		0.97
	GFOE	\$5,844,463.57	\$5,176,989.00	\$4,997,968.00	\$5,044,366.00	\$5,516,022.00	\$5,166,548.00	\$5,182,414.00	\$5,149,997.00	\$5,461,747.08	\$5,584,474.00	(\$259,989.57)	(4.45)
			(11.42)	(3.46)	0.93	9.35	(6.34)	0.31	(0.63)	6.05	2.25		(0.33)
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	\$436,909.44	\$361,501.58	\$482,431.00	\$391,987.37	\$480,060.11	\$509,754.66	\$585,094.00	\$643,046.00	\$748,398.00	\$863,417.00	\$426,507.56	97.62
	SPED Costs		(17.26)	33.45	(18.75)	22.47	6.19	14.78	9.90	16.38	15.37		9.17
	GFOE	\$3,515,941.42	\$3,315,443.00	\$4,532,435.13	\$4,833,644.91	\$4,779,699.53	\$4,769,403.68	\$5,264,302.00	\$5,512,990.00	\$5,485,955.00	\$6,202,397.00	\$2,686,455.58	76.41
			(5.70)	36.71	6.65	(1.12)	(0.22)	10.38	4.72	(0.49)	13.06		7.11
47-0103-000	ELBA PUBLIC SCHOOLS	\$135,949.00	\$156,974.00	\$157,541.00	\$157,467.00	\$138,146.00	\$168,977.00	\$162,176.00	\$167,407.00	\$171,847.00	\$194,787.00	\$58,838.00	43.28
	SPED Costs		15.47	0.36	(0.05)	(12.27)	22.32	(4.02)	3.23	2.65	13.35		4.56
	GFOE	\$1,279,391.00	\$1,407,648.00	\$1,375,775.00	\$1,422,837.00	\$1,483,936.00	\$1,512,614.00	\$1,927,974.00	\$2,196,012.00	\$2,146,602.00	\$2,332,505.00	\$1,053,114.00	82.31
			10.02	(2.26)	3.42	4.29	1.93	27.46	13.90	(2.25)	8.66		7.24
02-0018-000	ELGIN PUBLIC SCHOOLS	\$301,834.00	\$243,724.00	\$244,662.00	\$215,317.00	\$209,765.00	\$279,127.00	\$200,182.00	\$210,186.00	\$217,896.00	\$222,717.00	(\$79,117.00)	(26.21)
	SPED Costs		(19.25)	0.38	(11.99)	(2.58)	33.07	(28.28)	5.00	3.67	2.21		(1.98)
	GFOE	\$2,645,664.00	\$2,748,322.00	\$2,653,088.00	\$2,804,953.00	\$3,022,724.00	\$3,213,485.00	\$3,016,181.00	\$3,183,475.00	\$3,322,752.00	\$3,367,396.00	\$721,732.00	27.28
			3.88	(3.47)	5.72	7.76	6.31	(6.14)	5.55	4.37	1.34		2.82
28-0010-000	ELKHORN PUBLIC SCHOOLS	\$5,249,825.00	\$5,775,484.00	\$6,838,606.00	\$6,939,165.00	\$7,405,445.00	\$7,738,119.00	\$8,286,053.00	\$9,285,160.00	\$9,820,503.00	\$10,530,118.00	\$5,280,293.00	100.58
	SPED Costs		10.01	18.41	1.47	6.72	4.49	7.08	12.06	5.77	7.23		8.14
	GFOE	\$39,544,238.00	\$42,306,898.00	\$44,776,315.00	\$52,161,613.00	\$54,614,168.00	\$61,195,193.00	\$66,499,682.00	\$71,388,928.00	\$79,109,311.00	\$85,163,178.00	\$45,618,940.00	115.36
			6.99	5.84	16.49	4.70	12.05	8.67	7.35	10.81	7.65		8.95
59-0080-000	ELKHORN VALLEY SCHOOLS	\$470,035.02	\$527,756.02	\$525,231.21	\$595,238.95	\$558,634.23	\$484,839.84	\$538,612.98	\$603,039.67	\$625,373.36	\$655,693.06	\$185,658.04	39.50
	SPED Costs		12.28	(0.48)	13.33	(6.15)	(13.21)	11.09	11.96	3.70	4.85		4.15
	GFOE	\$3,506,963.10	\$3,571,967.86	\$3,757,010.91	\$4,037,385.52	\$4,189,065.84	\$4,291,737.80	\$4,546,557.49	\$4,696,080.87	\$4,755,303.90	\$5,141,856.58	\$1,634,893.48	46.62
			1.85	5.18	7.46	3.76	2.45	5.94	3.29	1.26	8.13		4.37
10-0009-000	ELM CREEK PUBLIC SCHOOLS	\$502,823.85	\$565,872.70	\$484,095.20	\$400,896.25	\$311,619.91	\$524,082.25	\$524,461.00	\$492,327.00	\$504,164.00	\$570,605.00	\$67,781.15	13.48
	SPED Costs		12.54	(14.45)	(17.19)	(22.27)	68.18	0.07	(6.13)	2.40	13.18		4.04
	GFOE	\$3,311,972.20	\$3,326,456.26	\$3,317,126.20	\$3,843,962.96	\$3,693,888.70	\$3,990,593.97	\$4,252,308.00	\$3,927,551.00	\$4,523,950.00	\$4,432,133.00	\$1,120,160.80	33.82
			0.44	(0.28)	15.88	(3.90)	8.03	6.56	(7.64)	15.19	(2.03)		3.58
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	\$475,447.24	\$501,471.17	\$467,907.94	\$476,696.96	\$454,775.51	\$539,082.45	\$628,760.56	\$662,783.89	\$703,268.50	\$733,744.82	\$258,297.58	54.33
	SPED Costs		5.47	(6.69)	1.88	(4.60)	18.54	16.64	5.41	6.11	4.33		5.23
	GFOE	\$4,070,319.36	\$3,892,328.48	\$3,843,120.85	\$4,425,755.88	\$4,646,852.12	\$5,002,789.72	\$4,801,502.70	\$5,016,745.61	\$5,159,178.76	\$5,411,982.62	\$1,341,663.26	32.96
			(4.37)	(1.26)	15.16	5.00	7.66	(4.02)	4.48	2.84	4.90		3.38

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
37-0030-000	ELWOOD PUBLIC SCHOOLS	\$390,336.00	\$526,818.00	\$506,684.00	\$476,112.00	\$419,730.00	\$400,535.00	\$462,432.81	\$449,411.51	\$427,164.17	\$346,432.72	(\$43,903.28)	(11.25)
	SPED Costs		34.97	(3.82)	(6.03)	(11.84)	(4.57)	15.45	(2.82)	(4.95)	(18.90)		(0.28)
	GFOE	\$2,678,513.00	\$2,895,199.00	\$2,961,990.00	\$3,057,823.00	\$3,143,682.00	\$3,196,825.00	\$3,373,265.87	\$3,380,030.61	\$3,815,829.91	\$3,593,719.75	\$915,206.75	34.17
			8.09	2.31	3.24	2.81	1.69	5.52	0.20	12.89	(5.82)		3.44
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	\$314,572.00	\$293,183.00	\$300,443.00	\$344,364.00	\$330,933.00	\$562,938.00	\$566,884.00	\$552,843.00	\$534,425.00	\$579,245.00	\$264,673.00	84.14
	SPED Costs		(6.80)	2.48	14.62	(3.90)	70.11	0.70	(2.48)	(3.33)	8.39		8.86
	GFOE	\$2,984,639.00	\$3,020,701.00	\$3,260,180.00	\$3,470,204.00	\$3,531,489.00	\$4,058,187.00	\$4,163,668.00	\$4,271,724.00	\$4,067,415.00	\$4,000,388.00	\$1,015,749.00	34.03
			1.21	7.93	6.44	1.77	14.91	2.60	2.60	(4.78)	(1.65)		3.45
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	\$246,380.00	\$268,961.00	\$275,651.00	\$304,366.00	\$328,524.00	\$305,318.00	\$300,604.00	\$289,286.00	\$291,718.00	\$296,159.00	\$49,779.00	20.20
	SPED Costs		9.17	2.49	10.42	7.94	(7.06)	(1.54)	(3.77)	0.84	1.52		2.22
	GFOE	\$2,725,192.00	\$2,715,902.00	\$2,931,923.00	\$2,965,134.00	\$3,058,816.00	\$3,072,462.00	\$3,035,274.00	\$3,111,166.00	\$3,090,905.00	\$3,097,996.00	\$372,804.00	13.68
			(0.34)	7.95	1.13	3.16	0.45	(1.21)	2.50	(0.65)	0.23		1.47
45-0029-000	EWING PUBLIC SCHOOLS	\$114,715.00	\$131,490.00	\$139,221.00	\$111,116.00	\$145,683.00	\$160,585.00	\$161,657.00	\$212,803.00	\$207,461.00	\$211,801.00	\$97,086.00	84.63
	SPED Costs		14.62	5.88	(20.19)	31.11	10.23	0.67	31.64	(2.51)	2.09		8.17
	GFOE	\$1,988,501.00	\$1,963,642.00	\$1,855,300.00	\$1,942,670.00	\$2,055,250.00	\$2,076,017.00	\$2,222,074.00	\$2,340,053.00	\$2,591,355.00	\$2,483,381.00	\$494,880.00	24.89
			(1.25)	(5.52)	4.71	5.80	1.01	7.04	5.31	10.74	(4.17)		2.63
45-0029-000	EWING PUBLIC SCHOOLS	\$114,715.00	\$131,490.00	\$139,221.00	\$111,116.00	\$145,683.00	\$160,585.00	\$161,657.00	\$212,803.00	\$207,461.00	\$211,801.00	\$97,086.00	84.63
	SPED Costs		14.62	5.88	(20.19)	31.11	10.23	0.67	31.64	(2.51)	2.09		8.17
	GFOE	\$1,988,501.00	\$1,963,642.00	\$1,855,300.00	\$1,942,670.00	\$2,055,250.00	\$2,076,017.00	\$2,222,074.00	\$2,340,053.00	\$2,591,355.00	\$2,483,381.00	\$494,880.00	24.89
			(1.25)	(5.52)	4.71	5.80	1.01	7.04	5.31	10.74	(4.17)		2.63
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	\$386,353.01	\$427,399.51	\$424,750.42	\$397,384.54	\$378,062.35	\$417,895.36	\$474,992.34	\$559,763.03	\$626,617.70	\$474,559.53	\$88,206.52	22.83
	SPED Costs		10.62	(0.62)	(6.44)	(4.86)	10.54	13.66	17.85	11.94	(24.27)		3.16
	GFOE	\$3,277,970.17	\$3,500,107.75	\$3,350,105.91	\$3,719,705.87	\$3,742,968.79	\$3,834,243.41	\$3,840,108.80	\$4,336,915.89	\$4,300,922.66	\$4,168,288.43	\$890,318.26	27.16
			6.78	(4.29)	11.03	0.63	2.44	0.15	12.94	(0.83)	(3.08)		2.86
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	\$386,353.01	\$427,399.51	\$424,750.42	\$397,384.54	\$378,062.35	\$417,895.36	\$474,992.34	\$559,763.03	\$626,617.70	\$474,559.53	\$88,206.52	22.83
	SPED Costs		10.62	(0.62)	(6.44)	(4.86)	10.54	13.66	17.85	11.94	(24.27)		3.16
	GFOE	\$3,277,970.17	\$3,500,107.75	\$3,350,105.91	\$3,719,705.87	\$3,742,968.79	\$3,834,243.41	\$3,840,108.80	\$4,336,915.89	\$4,300,922.66	\$4,168,288.43	\$890,318.26	27.16
			6.78	(4.29)	11.03	0.63	2.44	0.15	12.94	(0.83)	(3.08)		2.86
48-0008-000	FAIRBURY PUBLIC SCHOOLS	\$1,305,934.07	\$1,366,024.03	\$1,479,306.24	\$1,409,795.43	\$1,645,295.03	\$1,719,975.85	\$1,842,111.19	\$2,082,501.24	\$2,111,597.19	\$2,264,766.75	\$958,832.68	73.42
	SPED Costs		4.60	8.29	(4.70)	16.70	4.54	7.10	13.05	1.40	7.25		6.47
	GFOE	\$8,769,218.40	\$9,025,086.59	\$8,977,681.08	\$9,486,149.95	\$9,921,503.30	\$10,063,081.26	\$10,410,847.75	\$10,867,455.92	\$11,087,102.82	\$11,170,768.57	\$2,401,550.17	27.39
			2.92	(0.53)	5.66	4.59	1.43	3.46	4.39	2.02	0.75		2.74
74-0056-000	FALLS CITY PUBLIC SCHOOLS	\$1,002,147.09	\$1,014,837.00	\$1,140,848.83	\$1,189,606.00	\$1,350,151.00	\$1,377,240.00	\$1,491,261.00	\$1,554,352.00	\$1,533,616.00	\$1,718,798.00	\$716,650.91	71.51
	SPED Costs		1.27	12.42	4.27	13.50	2.01	8.28	4.23	(1.33)	12.07		6.30
	GFOE	\$7,937,197.35	\$8,179,524.00	\$8,127,759.38	\$8,792,094.00	\$9,255,194.00	\$9,632,657.00	\$9,821,940.00	\$10,054,651.00	\$10,412,924.00	\$10,989,012.00	\$3,051,814.65	38.45
			3.05	(0.63)	8.17	5.27	4.08	1.97	2.37	3.56	5.53		3.71

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	\$1,380,833.76	\$1,311,158.03	\$1,561,162.77	\$1,429,382.38	\$1,391,052.86	\$1,684,236.97	\$1,581,418.55	\$1,688,682.29	\$1,875,378.97	\$1,862,729.81	\$481,896.05	34.90
	SPED Costs		(5.05)	19.07	(8.44)	(2.68)	21.08	(6.10)	6.78	11.06	(0.67)		3.89
	GFOE	\$6,100,334.66	\$6,329,739.07	\$6,854,468.74	\$6,963,287.19	\$7,266,007.28	\$7,605,162.13	\$7,726,927.37	\$8,131,560.68	\$8,526,143.90	\$8,608,192.69	\$2,507,858.03	41.11
			3.76	8.29	1.59	4.35	4.67	1.60	5.24	4.85	0.96		3.92
89-0003-000	FORT CALHOUN COMMUNITY SCHS	\$589,184.77	\$619,334.61	\$540,207.00	\$662,765.00	\$854,373.66	\$738,179.75	\$797,790.00	\$824,572.00	\$895,828.00	\$1,060,985.00	\$471,800.23	80.08
	SPED Costs		5.12	(12.78)	22.69	28.91	(13.60)	8.08	3.36	8.64	18.44		7.65
	GFOE	\$4,851,623.44	\$5,071,374.50	\$5,410,704.00	\$5,444,572.00	\$5,999,073.02	\$6,252,009.29	\$6,656,776.00	\$6,979,309.00	\$9,258,334.00	\$8,909,939.00	\$4,058,315.56	83.65
			4.53	6.69	0.63	10.18	4.22	6.47	4.85	32.65	(3.76)		7.38
31-0506-000	FRANKLIN PUBLIC SCHOOLS	\$357,745.00	\$344,417.00	\$397,869.00	\$480,828.00	\$429,161.00	\$432,627.00	\$517,883.00	\$523,077.00	\$584,872.00	\$641,955.00	\$284,210.00	79.44
	SPED Costs		(3.73)	15.52	20.85	(10.75)	0.81	19.71	1.00	11.81	9.76		7.22
	GFOE	\$3,466,861.00	\$3,587,267.00	\$3,653,778.00	\$4,102,445.00	\$4,149,460.00	\$4,317,418.00	\$4,561,371.00	\$4,615,927.00	\$4,623,803.00	\$4,657,002.00	\$1,190,141.00	34.33
			3.47	1.85	12.28	1.15	4.05	5.65	1.20	0.17	0.72		3.39
34-0034-000	FREEMAN PUBLIC SCHOOLS	\$330,410.44	\$312,821.66	\$209,608.47	\$303,390.21	\$394,274.87	\$435,364.89	\$466,216.11	\$488,132.38	\$473,063.61	\$477,852.49	\$147,442.05	44.62
	SPED Costs		(5.32)	(32.99)	44.74	29.96	10.42	7.09	4.70	(3.09)	1.01		6.28
	GFOE	\$3,246,114.51	\$3,518,268.66	\$3,580,966.46	\$3,899,697.95	\$4,043,357.55	\$4,375,532.41	\$5,055,670.49	\$5,056,139.94	\$5,183,195.51	\$5,330,689.68	\$2,084,575.17	64.22
			8.38	1.78	8.90	3.68	8.22	15.54	0.01	2.51	2.85		5.76
27-0001-000	FREMONT PUBLIC SCHOOLS	\$4,366,461.33	\$4,580,184.86	\$4,861,340.69	\$4,977,972.92	\$5,528,132.11	\$5,546,734.12	\$5,643,565.02	\$5,801,866.15	\$5,714,961.51	\$5,942,656.16	\$1,576,194.83	36.10
	SPED Costs		4.89	6.14	2.40	11.05	0.34	1.75	2.80	(1.50)	3.98		3.54
	GFOE	\$36,630,050.24	\$37,519,207.59	\$38,328,802.95	\$41,675,151.84	\$43,140,556.21	\$43,550,596.19	\$44,642,030.64	\$45,996,132.51	\$46,461,851.78	\$47,067,473.62	\$10,437,423.38	28.49
			2.43	2.16	8.73	3.52	0.95	2.51	3.03	1.01	1.30		2.85
76-0068-000	FRIEND PUBLIC SCHOOLS	\$554,456.43	\$505,330.93	\$461,806.30	\$387,805.14	\$422,766.69	\$521,709.72	\$425,034.21	\$545,417.40	\$514,851.42	\$516,471.96	(\$37,984.47)	(6.85)
	SPED Costs		(8.86)	(8.61)	(16.02)	9.02	23.40	(18.53)	28.32	(5.60)	0.31		0.38
	GFOE	\$3,433,306.52	\$3,341,554.56	\$3,281,922.09	\$3,479,993.18	\$3,824,522.62	\$3,785,325.11	\$3,839,450.85	\$3,818,945.84	\$3,913,692.36	\$3,830,512.22	\$397,205.70	11.57
			(2.67)	(1.78)	6.04	9.90	(1.02)	1.43	(0.53)	2.48	(2.13)		1.30
63-0001-000	FULLERTON PUBLIC SCHOOLS	\$227,173.16	\$243,332.09	\$226,504.88	\$339,786.46	\$345,399.81	\$380,508.04	\$399,414.71	\$418,174.96	\$462,719.20	\$498,760.23	\$271,587.07	119.55
	SPED Costs		7.11	(6.92)	50.01	1.65	10.16	4.97	4.70	10.65	7.79		10.01
	GFOE	\$3,378,535.70	\$3,506,163.81	\$3,422,518.84	\$3,795,694.28	\$3,901,627.59	\$3,879,276.94	\$3,966,882.77	\$4,184,895.90	\$4,378,935.67	\$4,553,256.93	\$1,174,721.23	34.77
			3.78	(2.39)	10.90	2.79	(0.57)	2.26	5.50	4.64	3.98		3.43
35-0001-000	GARDEN COUNTY SCHOOLS	\$464,711.78	\$512,133.63	\$547,862.56	\$567,004.44	\$589,952.94	\$609,879.80	\$624,713.11	\$702,611.36	\$717,213.22	\$751,117.41	\$286,405.63	61.63
	SPED Costs		10.20	6.98	3.49	4.05	3.38	2.43	12.47	2.08	4.73		5.53
	GFOE	\$3,429,661.19	\$3,662,858.91	\$3,399,994.99	\$3,487,975.49	\$3,765,725.76	\$3,701,265.79	\$3,717,007.63	\$4,140,540.75	\$4,256,342.77	\$4,208,437.36	\$778,776.17	22.71
			6.80	(7.18)	2.59	7.96	(1.71)	0.43	11.39	2.80	(1.13)		2.44
79-0016-000	GERING PUBLIC SCHOOLS	\$1,977,816.00	\$2,323,595.00	\$2,175,692.00	\$2,132,216.00	\$2,044,018.00	\$2,031,332.00	\$2,086,284.00	\$2,048,527.00	\$2,015,285.00	\$2,157,795.00	\$179,979.00	9.10
	SPED Costs		17.48	(6.37)	(2.00)	(4.14)	(0.62)	2.71	(1.81)	(1.62)	7.07		1.19
	GFOE	\$17,675,065.00	\$16,603,364.00	\$15,908,285.00	\$18,386,171.00	\$19,192,757.00	\$18,230,108.00	\$18,694,987.00	\$18,574,854.00	\$19,338,022.00	\$19,136,702.00	\$1,461,637.00	8.27
			(6.06)	(4.19)	15.58	4.39	(5.02)	2.55	(0.64)	4.11	(1.04)		1.07

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
10-0002-000	GIBBON PUBLIC SCHOOLS	\$712,842.00	\$749,661.00	\$672,982.00	\$620,364.00	\$570,327.00	\$659,796.00	\$659,723.00	\$759,997.00	\$732,341.00	\$767,138.00	\$54,296.00	7.62
	SPED Costs		5.17	(10.23)	(7.82)	(8.07)	15.69	(0.01)	15.20	(3.64)	4.75		1.23
	GFOE	\$5,032,757.00	\$5,337,092.00	\$5,300,448.00	\$5,750,107.00	\$6,009,337.00	\$6,299,835.00	\$6,505,182.00	\$6,848,986.00	\$7,048,355.00	\$6,957,784.00	\$1,925,027.00	38.25
			6.05	(0.69)	8.48	4.51	4.83	3.26	5.29	2.91	(1.28)		3.71
41-0002-000	GILTNER PUBLIC SCHOOLS	\$196,825.40	\$338,135.00	\$227,282.00	\$262,540.00	\$302,346.00	\$346,407.00	\$383,782.00	\$363,533.00	\$368,701.00	\$352,235.00	\$155,409.60	78.96
	SPED Costs		71.79	(32.78)	15.51	15.16	14.57	10.79	(5.28)	1.42	(4.47)		9.64
	GFOE	\$2,210,444.14	\$2,275,636.00	\$2,202,660.00	\$2,294,004.00	\$2,528,963.00	\$2,596,834.00	\$2,754,238.00	\$2,832,393.00	\$2,906,746.00	\$3,031,470.00	\$821,025.86	37.14
			2.95	(3.21)	4.15	10.24	2.68	6.06	2.84	2.63	4.29		3.63
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	\$850,204.28	\$800,570.00	\$1,063,571.89	\$992,037.01	\$1,107,609.70	\$1,122,885.37	\$1,008,625.14	\$974,406.26	\$967,964.74	\$1,010,293.62	\$160,089.34	18.83
	SPED Costs		(5.84)	32.85	(6.73)	11.65	1.38	(10.18)	(3.39)	(0.66)	4.37		2.61
	GFOE	\$8,648,978.68	\$7,288,099.00	\$7,818,263.69	\$8,132,343.08	\$8,334,051.88	\$10,032,162.21	\$10,651,056.31	\$8,958,663.58	\$9,346,094.78	\$8,530,079.44	(\$118,899.24)	(1.37)
			(15.73)	7.27	4.02	2.48	20.38	6.17	(15.89)	4.32	(8.73)		0.48
24-0020-000	GOTHENBURG PUBLIC SCHOOLS	\$585,437.00	\$799,482.00	\$933,348.00	\$705,162.00	\$847,664.00	\$723,429.00	\$739,877.00	\$775,679.00	\$778,139.00	\$866,848.00	\$281,411.00	48.07
	SPED Costs		36.56	16.74	(24.45)	20.21	(14.66)	2.27	4.84	0.32	11.40		5.92
	GFOE	\$7,522,181.00	\$7,448,810.00	\$8,006,262.00	\$7,867,500.00	\$8,530,111.00	\$8,826,208.00	\$9,742,279.00	\$8,966,500.00	\$9,512,498.00	\$9,722,387.00	\$2,200,206.00	29.25
			(0.98)	7.48	(1.73)	8.42	3.47	10.38	(7.96)	6.09	2.21		3.04
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	\$9,136,158.98	\$9,312,357.14	\$9,824,751.21	\$10,297,533.94	\$10,740,699.65	\$11,359,235.19	\$11,948,857.12	\$12,269,136.90	\$13,235,267.50	\$13,636,534.94	\$4,500,375.96	49.26
	SPED Costs		1.93	5.50	4.81	4.30	5.76	5.19	2.68	7.87	3.03		4.56
	GFOE	\$71,312,251.53	\$69,964,548.74	\$68,878,776.34	\$81,721,552.27	\$82,733,977.44	\$85,583,430.27	\$84,292,335.39	\$89,147,537.94	\$95,220,681.34	\$96,021,182.52	\$24,708,930.99	34.65
			(1.89)	(1.55)	18.65	1.24	3.44	(1.51)	5.76	6.81	0.84		3.53
39-0010-000	GREELEY-WOLBACH PUBLIC SCHOOLS	\$212,566.00	\$276,568.00	\$263,570.00	\$318,477.00	\$333,736.00	\$338,126.00						
		\$2,724,619.00	\$2,612,842.00	\$2,548,919.00	\$2,605,062.00	\$2,823,808.00	\$2,958,394.00						
77-0037-000	GRETNA PUBLIC SCHOOLS	\$2,529,467.80	\$2,557,712.85	\$2,760,635.00	\$3,104,957.31	\$3,470,806.47	\$3,966,468.28	\$4,037,289.51	\$4,423,144.38	\$4,786,675.47	\$5,284,375.54	\$2,754,907.74	108.91
	SPED Costs		1.12	7.93	12.47	11.78	14.28	1.79	9.56	8.22	10.40		8.62
	GFOE	\$20,927,948.32	\$22,573,261.41	\$23,572,210.16	\$26,808,042.39	\$29,275,729.27	\$31,510,650.51	\$33,160,318.12	\$37,661,416.68	\$40,900,645.13	\$47,018,281.92	\$26,090,333.60	124.67
			7.86	4.43	13.73	9.21	7.63	5.24	13.57	8.60	14.96		9.47
41-0091-000	HAMPTON PUBLIC SCHOOLS	\$252,819.00	\$268,870.00	\$261,559.00	\$244,367.00	\$247,850.00	\$278,721.00	\$326,759.00	\$333,417.00	\$354,164.00	\$373,713.00	\$120,894.00	47.82
	SPED Costs		6.35	(2.72)	(6.57)	1.43	12.46	17.24	2.04	6.22	5.52		4.66
	GFOE	\$2,684,297.00	\$2,504,406.00	\$2,424,080.00	\$2,297,689.00	\$2,401,026.00	\$2,629,514.00	\$2,701,186.00	\$2,842,386.00	\$2,760,943.00	\$2,917,778.00	\$233,481.00	8.70
			(6.70)	(3.21)	(5.21)	4.50	9.52	2.73	5.23	(2.87)	5.68		1.07
14-0008-000	HARTINGTON PUBLIC SCHOOLS	\$533,211.00	\$533,247.00	\$527,831.00	\$585,307.00	\$610,595.00	\$613,354.00	\$773,532.00	\$820,980.00	\$1,087,751.00	\$1,015,959.00	\$482,748.00	90.54
	SPED Costs		0.01	(1.02)	10.89	4.32	0.45	26.12	6.13	32.49	(6.60)		8.09
	GFOE	\$3,484,950.00	\$3,255,012.00	\$3,549,970.00	\$3,772,085.00	\$4,119,032.00	\$4,168,934.00	\$5,475,852.00	\$5,861,830.00	\$5,625,148.00	\$6,000,527.00	\$2,515,577.00	72.18
			(6.60)	9.06	6.26	9.20	1.21	31.35	7.05	(4.04)	6.67		6.68

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
18-0011-000	HARVARD PUBLIC SCHOOLS	\$407,610.00	\$389,789.00	\$697,981.00	\$764,288.13	\$753,814.31	\$784,545.44	\$950,667.79	\$1,043,078.04	\$1,214,019.74	\$1,280,064.94	\$872,454.94	214.04
	SPED Costs		(4.37)	79.07	9.50	(1.37)	4.08	21.17	9.72	16.39	5.44		15.51
	GFOE	\$2,636,810.00	\$2,819,745.00	\$3,400,153.82	\$3,312,768.60	\$3,489,863.83	\$3,783,280.27	\$4,079,041.40	\$4,343,474.79	\$4,538,115.64	\$4,575,105.44	\$1,938,295.44	73.51
			6.94	20.58	(2.57)	5.35	8.41	7.82	6.48	4.48	0.82		6.48
01-0018-000	HASTINGS PUBLIC SCHOOLS	\$5,156,066.16	\$4,935,354.41	\$4,329,028.81	\$5,366,410.88	\$5,720,441.55	\$6,048,004.31	\$6,033,750.47	\$6,321,502.58	\$6,753,790.88	\$7,035,389.71	\$1,879,323.55	36.45
	SPED Costs		(4.28)	(12.29)	23.96	6.60	5.73	(0.24)	4.77	6.84	4.17		3.92
	GFOE	\$29,720,793.56	\$29,396,076.36	\$27,970,820.65	\$32,848,102.23	\$33,969,965.63	\$35,089,998.53	\$35,473,941.86	\$36,704,293.03	\$37,967,690.12	\$38,582,299.48	\$8,861,505.92	29.82
			(1.09)	(4.85)	17.44	3.42	3.30	1.09	3.47	3.44	1.62		3.09
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	\$242,454.00	\$270,804.00	\$217,587.00	\$236,381.11	\$230,435.00	\$235,970.05	\$152,220.00	\$95,544.00	\$120,317.00	\$108,786.00	(\$133,668.00)	(55.13)
	SPED Costs		11.69	(19.65)	8.64	(2.52)	2.40	(35.49)	(37.23)	25.93	(9.58)		(6.20)
	GFOE	\$2,442,499.00	\$2,411,861.00	\$2,281,634.00	\$2,004,391.11	\$2,302,770.00	\$2,416,988.05	\$2,632,229.85	\$2,479,651.00	\$2,580,274.00	\$2,757,800.00	\$315,301.00	12.91
			(1.25)	(5.40)	(12.15)	14.89	4.96	8.91	(5.80)	4.06	6.88		1.68
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	\$108,337.72	\$120,187.19	\$98,291.14	\$136,902.69	\$134,430.77	\$149,238.66	\$135,914.37	\$179,330.44	\$220,496.46	\$168,479.06	\$60,141.34	55.51
	SPED Costs		10.94	(18.22)	39.28	(1.81)	11.02	(8.93)	31.94	22.96	(23.59)		7.07
	GFOE	\$2,288,937.57	\$2,198,353.68	\$2,522,660.88	\$2,330,275.31	\$2,223,605.70	\$2,543,908.16	\$2,566,617.29	\$2,444,642.92	\$2,625,307.66	\$2,905,761.63	\$616,824.06	26.95
			(3.96)	14.75	(7.63)	(4.58)	14.40	0.89	(4.75)	7.39	10.68		3.02
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	\$520,607.52	\$499,720.49	\$644,856.35	\$743,102.74	\$662,812.43	\$640,942.33	\$693,616.76	\$638,548.60	\$639,977.43	\$768,080.46	\$247,472.94	47.54
	SPED Costs		(4.01)	29.04	15.24	(10.80)	(3.30)	8.22	(7.94)	0.22	20.02		5.19
	GFOE	\$3,986,197.05	\$3,996,182.34	\$4,279,822.40	\$4,499,289.46	\$4,738,253.38	\$5,030,519.85	\$5,007,879.15	\$4,702,474.42	\$4,567,816.63	\$4,824,633.25	\$838,436.20	21.03
			0.25	7.10	5.13	5.31	6.17	(0.45)	(6.10)	(2.86)	5.62		2.24
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	\$513,834.00	\$490,361.00	\$531,267.00	\$500,714.00	\$513,747.00	\$530,544.00	\$597,335.00	\$595,555.00	\$602,666.00	\$630,143.00	\$116,309.00	22.64
	SPED Costs		(4.57)	8.34	(5.75)	2.60	3.27	12.59	(0.30)	1.19	4.56		2.44
	GFOE	\$4,225,361.00	\$4,406,509.00	\$4,566,660.00	\$4,804,797.00	\$5,015,156.00	\$5,389,551.00	\$5,579,787.00	\$5,798,403.00	\$6,021,258.00	\$6,341,803.00	\$2,116,442.00	50.09
			4.29	3.63	5.21	4.38	7.47	3.53	3.92	3.84	5.32		4.62
56-0037-000	HERSHEY PUBLIC SCHOOLS	\$412,356.67	\$419,192.36	\$404,506.30	\$407,647.72	\$411,465.40	\$448,117.10	\$460,427.72	\$470,508.20	\$477,013.57	\$545,632.55	\$133,275.88	32.32
	SPED Costs		1.66	(3.50)	0.78	0.94	8.91	2.75	2.19	1.38	14.39		3.28
	GFOE	\$5,647,770.53	\$5,198,152.58	\$5,297,236.93	\$5,380,572.89	\$5,657,851.17	\$5,759,347.31	\$6,075,840.69	\$6,165,509.35	\$6,511,485.23	\$6,527,343.61	\$879,573.08	15.57
			(7.96)	1.91	1.57	5.15	1.79	5.50	1.48	5.61	0.24		1.70
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	\$190,732.70	\$239,161.74	\$284,390.74	\$242,520.63	\$287,715.73	\$335,280.09	\$457,177.25	\$451,245.39	\$391,829.08	\$447,104.03	\$256,371.33	134.41
	SPED Costs		25.39	18.91	(14.72)	18.64	16.53	36.36	(1.30)	(13.17)	14.11		11.19
	GFOE	\$3,565,544.14	\$3,654,382.50	\$3,941,998.45	\$3,959,443.83	\$4,050,380.17	\$4,279,753.71	\$4,420,981.01	\$4,677,046.41	\$4,867,190.13	\$4,856,795.40	\$1,291,251.26	36.21
			2.49	7.87	0.44	2.30	5.66	3.30	5.79	4.07	(0.21)		3.52
44-0070-000	HITCHCOCK CO SCH SYSTEM	\$309,351.00	\$281,405.00	\$273,855.00	\$98,131.00	\$166,701.00	\$185,887.00	\$222,739.00	\$288,513.00	\$261,747.00	\$350,093.00	\$40,742.00	13.17
	SPED Costs		(9.03)	(2.68)	(64.17)	69.88	11.51	19.82	29.53	(9.28)	33.75		8.81
	GFOE	\$2,887,969.00	\$3,036,701.00	\$3,097,089.00	\$2,947,066.00	\$3,425,427.00	\$3,513,728.00	\$3,511,760.00	\$3,753,492.00	\$3,874,898.00	\$3,760,136.00	\$872,167.00	30.20
			5.15	1.99	(4.84)	16.23	2.58	(0.06)	6.88	3.23	(2.96)		3.13

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
69-0044-000	HOLDREGE PUBLIC SCHOOLS	\$1,090,978.00	\$1,123,211.84	\$1,395,946.78	\$1,521,240.50	\$1,549,134.11	\$1,698,981.67	\$1,676,046.20	\$1,757,503.07	\$1,821,506.03	\$1,942,348.20	\$851,370.20	78.04
	SPED Costs		2.95	24.28	8.98	1.83	9.67	(1.35)	4.86	3.64	6.63		6.83
	GFOE	\$9,806,327.00	\$9,822,310.69	\$9,891,143.82	\$10,669,566.82	\$10,880,271.01	\$11,214,719.14	\$11,687,197.54	\$11,311,915.37	\$11,359,901.18	\$11,963,403.81	\$2,157,076.81	22.00
			0.16	0.70	7.87	1.97	3.07	4.21	(3.21)	0.42	5.31		2.28
22-0031-000	HOMER COMMUNITY SCHOOLS	\$469,419.00	\$490,992.00	\$518,180.00	\$471,983.00	\$429,221.00	\$537,792.00	\$583,362.00	\$578,099.00	\$539,251.00	\$563,298.00	\$93,879.00	20.00
	SPED Costs		4.60	5.54	(8.92)	(9.06)	25.29	8.47	(0.90)	(6.72)	4.46		2.53
	GFOE	\$3,765,349.00	\$3,772,468.00	\$4,037,297.00	\$4,510,294.00	\$4,632,414.00	\$4,920,948.00	\$5,031,384.00	\$5,206,643.00	\$5,345,237.00	\$5,120,964.00	\$1,355,615.00	36.00
			0.19	7.02	11.72	2.71	6.23	2.24	3.48	2.66	(4.20)		3.56
19-0059-000	HOWELLS PUBLIC SCHOOLS	\$175,510.57	\$184,176.93	\$144,827.70									
		\$1,977,286.26	\$2,089,585.62	\$1,968,488.85									
19-0070-000	HOWELLS-DODGE CONSOLIDATED SCHOOLS				\$290,716.51	\$250,634.95	\$333,749.74	\$343,104.89	\$296,599.75	\$318,322.43	\$394,634.59		
					\$4,188,983.26	\$3,478,290.92	\$3,837,574.46	\$4,102,906.59	\$3,949,851.34	\$3,979,109.56	\$4,183,239.17		
74-0070-000	HUMBOLDT TABLE ROCK STEINAUER	\$657,685.00	\$771,409.87	\$862,083.55	\$905,855.00	\$992,930.00	\$958,929.00	\$926,662.00	\$1,003,033.00	\$995,790.00	\$924,678.00	\$266,993.00	40.60
	SPED Costs		17.29	11.75	5.08	9.61	(3.42)	(3.36)	8.24	(0.72)	(7.14)		4.15
	GFOE	\$4,648,120.00	\$5,590,460.19	\$5,183,243.33	\$6,034,382.00	\$6,426,636.00	\$6,289,657.00	\$6,331,039.00	\$6,327,732.00	\$6,958,958.00	\$6,757,204.00	\$2,109,084.00	45.37
			20.27	(7.28)	16.42	6.50	(2.13)	0.66	(0.05)	9.98	(2.90)		4.61
71-0067-000	HUMPHREY PUBLIC SCHOOLS	\$284,953.00	\$255,190.00	\$328,394.00	\$395,064.00	\$425,411.00	\$421,974.00	\$393,394.00	\$458,739.00	\$380,378.00	\$499,601.00	\$214,648.00	75.33
	SPED Costs		(10.44)	28.69	20.30	7.68	(0.81)	(6.77)	16.61	(17.08)	31.34		7.72
	GFOE	\$2,480,294.00	\$2,553,744.00	\$2,787,238.00	\$2,958,141.00	\$3,071,145.00	\$3,330,426.00	\$3,300,016.00	\$3,496,898.00	\$3,558,922.00	\$3,823,004.00	\$1,342,710.00	54.14
			2.96	9.14	6.13	3.82	8.44	(0.91)	5.97	1.77	7.42		4.97
38-0011-000	HYANNIS AREA SCHOOLS	\$90,110.00	\$144,524.00	\$165,875.00	\$206,567.00	\$191,585.00	\$215,267.00	\$238,273.00	\$243,598.00	\$255,001.00	\$299,250.00	\$209,140.00	232.09
	SPED Costs		60.39	14.77	24.53	(7.25)	12.36	10.69	2.23	4.68	17.35		15.53
	GFOE	\$2,262,519.00	\$2,306,345.00	\$2,246,119.00	\$2,319,771.00	\$2,341,163.00	\$2,473,447.00	\$2,486,013.00	\$2,574,941.00	\$2,832,712.00	\$2,918,891.00	\$656,372.00	29.01
			1.94	(2.61)	3.28	0.92	5.65	0.51	3.58	10.01	3.04		2.92
49-0050-000	JOHNSON CO CENTRAL PUBLIC SCHS	\$524,986.00	\$534,862.72	\$615,068.66	\$583,484.00	\$715,481.00	\$760,600.00	\$680,091.00	\$727,472.00	\$756,660.00	\$755,211.00	\$230,225.00	43.85
	SPED Costs		1.88	15.00	(5.14)	22.62	6.31	(10.58)	6.97	4.01	(0.19)		4.54
	GFOE	\$5,544,365.00	\$5,779,990.69	\$5,843,694.42	\$5,980,820.00	\$6,095,358.00	\$6,123,082.00	\$6,498,991.00	\$6,737,304.00	\$6,656,601.00	\$6,920,355.00	\$1,375,990.00	24.82
			4.25	1.10	2.35	1.92	0.45	6.14	3.67	(1.20)	3.96		2.52
64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	\$202,619.53	\$224,026.87	\$216,937.29	\$276,054.82	\$275,575.22	\$250,596.88	\$246,976.41	\$225,762.19	\$348,420.81	\$271,946.15	\$69,326.62	34.22
	SPED Costs		10.57	(3.16)	27.25	(0.17)	(9.06)	(1.44)	(8.59)	54.33	(21.95)		5.31
	GFOE	\$3,088,824.11	\$2,877,971.57	\$2,772,150.46	\$3,297,839.16	\$3,160,308.81	\$3,242,354.98	\$3,422,008.06	\$3,258,066.94	\$3,752,733.30	\$3,732,761.48	\$643,937.37	20.85
			(6.83)	(3.68)	18.96	(4.17)	2.60	5.54	(4.79)	15.18	(0.53)		2.48
10-0007-000	KEARNEY PUBLIC SCHOOLS	\$5,405,968.00	\$5,203,898.05	\$5,279,670.89	\$5,426,647.54	\$5,621,429.96	\$5,828,293.34	\$6,003,662.39	\$6,127,727.31	\$6,403,115.64	\$6,410,665.71	\$1,004,697.71	18.58
	SPED Costs		(3.74)	1.46	2.78	3.59	3.68	3.01	2.07	4.49	0.12		1.94
	GFOE	\$41,038,085.00	\$41,177,462.96	\$41,828,288.58	\$44,959,062.64	\$45,750,155.74	\$48,921,562.48	\$49,901,832.10	\$51,747,840.58	\$53,795,966.42	\$54,265,657.03	\$13,227,572.03	32.23
			0.34	1.58	7.48	1.76	6.93	2.00	3.70	3.96	0.87		3.18

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
01-0003-000	KENESAW PUBLIC SCHOOLS	\$241,114.48	\$358,206.70	\$314,343.72	\$264,349.10	\$336,926.03	\$456,913.98	\$515,741.00	\$528,630.00	\$479,292.00	\$455,055.00	\$213,940.52	88.73
	SPED Costs		48.56	(12.25)	(15.90)	27.45	35.61	12.87	2.50	(9.33)	(5.06)		9.38
	GFOE	\$2,474,704.45	\$2,472,716.26	\$2,530,804.02	\$2,625,372.81	\$2,822,919.09	\$2,999,657.62	\$3,085,388.00	\$3,189,964.00	\$3,606,916.00	\$3,749,457.00	\$1,274,752.55	51.51
			(0.08)	2.35	3.74	7.52	6.26	2.86	3.39	13.07	3.95		4.78
52-0100-000	KEYA PAHA COUNTY SCHOOLS	\$94,878.00	\$160,495.00	\$276,509.00	\$152,082.00	\$190,487.00	\$212,985.00	\$190,674.00	\$208,428.00	\$209,650.00	\$182,321.00	\$87,443.00	92.16
	SPED Costs		69.16	72.29	(45.00)	25.25	11.81	(10.48)	9.31	0.59	(13.04)		13.32
	GFOE	\$2,045,798.00	\$1,726,858.00	\$1,989,477.00	\$1,956,628.00	\$2,084,184.00	\$2,296,559.00	\$2,386,279.00	\$2,235,152.00	\$2,260,606.00	\$2,215,390.00	\$169,592.00	8.29
			(15.59)	15.21	(1.65)	6.52	10.19	3.91	(6.33)	1.14	(2.00)		1.27
53-0001-000	KIMBALL PUBLIC SCHOOLS	\$594,581.65	\$454,491.65	\$470,859.21	\$506,729.68	\$607,067.68	\$677,284.19	\$664,773.74	\$661,797.31	\$707,101.30	\$778,291.98	\$183,710.33	30.90
	SPED Costs		(23.56)	3.60	7.62	19.80	11.57	(1.85)	(0.45)	6.85	10.07		3.74
	GFOE	\$6,088,191.13	\$6,178,377.46	\$5,613,171.37	\$5,674,194.00	\$6,130,014.63	\$5,930,118.52	\$5,967,307.35	\$6,285,938.92	\$6,503,332.98	\$6,725,461.68	\$637,270.55	10.47
			1.48	(9.15)	1.09	8.03	(3.26)	0.63	5.34	3.46	3.42		1.23
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	\$1,283,662.00	\$1,174,116.00	\$1,249,808.00	\$1,217,077.00	\$1,186,901.57	\$1,290,004.62	\$1,276,663.49	\$1,312,478.67	\$1,487,358.78	\$1,495,106.58	\$211,444.58	16.47
	SPED Costs		(8.53)	6.45	(2.62)	(2.48)	8.69	(1.03)	2.81	13.32	0.52		1.90
	GFOE	\$7,913,999.00	\$8,969,361.00	\$8,894,818.00	\$8,877,218.00	\$9,203,807.35	\$9,332,576.39	\$9,453,871.43	\$9,977,322.81	\$9,961,394.31	\$10,234,357.68	\$2,320,358.68	29.32
			13.34	(0.83)	(0.20)	3.68	1.40	1.30	5.54	(0.16)	2.74		2.98
14-0054-000	LAUREL-CONCORD PUBLIC SCHOOLS	\$524,725.00	\$460,215.00	\$443,705.00	\$438,654.00	\$355,990.00	\$362,175.00	\$726,031.00	\$768,862.00	\$773,537.00	\$843,438.00	\$318,713.00	60.74
	SPED Costs		(12.29)	(3.59)	(1.14)	(18.84)	1.74	100.46	5.90	0.61	9.04		9.10
	GFOE	\$3,814,753.00	\$3,881,855.00	\$3,942,975.00	\$4,255,267.00	\$4,557,226.00	\$4,231,677.00	\$6,724,868.00	\$6,930,073.00	\$7,055,010.00	\$7,041,861.00	\$3,227,108.00	84.60
			1.76	1.57	7.92	7.10	(7.14)	58.92	3.05	1.80	(0.19)		8.31
19-0039-000	LEIGH COMMUNITY SCHOOLS	\$82,271.01	\$100,198.70	\$109,134.94	\$98,676.85	\$101,130.72	\$127,972.67	\$149,904.25	\$147,648.70	\$213,705.54	\$217,014.49	\$134,743.48	163.78
	SPED Costs		21.79	8.92	(9.58)	2.49	26.54	17.14	(1.50)	44.74	1.55		12.45
	GFOE	\$2,108,340.58	\$2,134,089.30	\$2,272,592.56	\$2,405,088.35	\$2,796,762.86	\$2,842,665.88	\$2,834,598.93	\$2,887,270.10	\$3,327,323.35	\$3,438,308.12	\$1,329,967.54	63.08
			1.22	6.49	5.83	16.29	1.64	(0.28)	1.86	15.24	3.34		5.74
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	\$206,064.87	\$222,828.86	\$236,877.98	\$179,325.78	\$175,447.21	\$149,876.88	\$163,869.25	\$205,206.07	\$265,411.30	\$314,380.50	\$108,315.63	52.56
	SPED Costs		8.14	6.30	(24.30)	(2.16)	(14.57)	9.34	25.23	29.34	18.45		6.20
	GFOE	\$2,480,591.25	\$2,758,478.79	\$2,542,795.76	\$2,513,385.84	\$2,626,003.50	\$2,718,390.60	\$2,700,915.03	\$2,888,961.35	\$3,166,348.65	\$3,200,316.07	\$719,724.82	29.01
			11.20	(7.82)	(1.16)	4.48	3.52	(0.64)	6.96	9.60	1.07		3.02
24-0001-000	LEXINGTON PUBLIC SCHOOLS	\$2,337,368.44	\$2,240,443.13	\$2,318,355.00	\$2,390,329.60	\$2,678,978.26	\$2,565,693.08	\$2,742,743.92	\$2,896,292.26	\$3,143,431.81	\$3,246,890.54	\$909,522.10	38.91
	SPED Costs		(4.15)	3.48	3.10	12.08	(4.23)	6.90	5.60	8.53	3.29		3.85
	GFOE	\$26,726,941.92	\$23,302,432.88	\$22,698,297.50	\$30,886,156.68	\$32,981,787.46	\$31,057,377.02	\$31,674,630.42	\$31,442,281.43	\$32,540,444.64	\$33,681,946.29	\$6,955,004.37	26.02
			(12.81)	(2.59)	36.07	6.79	(5.83)	1.99	(0.73)	3.49	3.51		3.32
17-0003-000	LEYTON PUBLIC SCHOOLS	\$186,424.84	\$179,427.80	\$124,801.69	\$133,746.07	\$171,065.33	\$158,273.62	\$153,445.37	\$205,925.92	\$239,564.91	\$215,278.34	\$28,853.50	15.48
	SPED Costs		(3.75)	(30.44)	7.17	27.90	(7.48)	(3.05)	34.20	16.34	(10.14)		3.42
	GFOE	\$3,247,512.61	\$3,319,781.45	\$2,762,081.15	\$3,252,230.23	\$3,489,478.89	\$3,266,703.74	\$3,474,425.27	\$3,641,584.58	\$3,748,983.11	\$4,001,313.64	\$753,801.03	23.21
			2.23	(16.80)	17.75	7.29	(6.38)	6.36	4.81	2.95	6.73		2.77

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
55-0001-000	LINCOLN PUBLIC SCHOOLS	\$42,580,774.72	\$43,463,179.02	\$43,777,897.33	\$43,032,741.02	\$45,169,852.35	\$48,377,730.72	\$51,531,533.68	\$55,965,639.10	\$56,930,515.55	\$59,169,015.58	\$16,588,240.86	38.96
	SPED Costs		2.07	0.72	(1.70)	4.97	7.10	6.52	8.60	1.72	3.93		3.77
	GFOE	\$288,561,983.23	\$296,535,822.15	\$293,909,741.70	\$310,256,562.08	\$326,417,218.50	\$342,606,565.00	\$361,251,226.50	\$381,863,661.10	\$408,079,916.90	\$426,373,955.20	\$137,811,971.97	47.76
			2.76	(0.89)	5.56	5.21	4.96	5.44	5.71	6.87	4.48		4.46
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	\$154,793.00	\$171,518.00	\$163,188.00	\$155,473.00	\$166,819.00	\$177,626.00	\$176,633.00	\$210,940.00	\$194,500.00	\$205,108.00	\$50,315.00	32.50
	SPED Costs		10.80	(4.86)	(4.73)	7.30	6.48	(0.56)	19.42	(7.79)	5.45		3.50
	GFOE	\$1,868,819.00	\$1,831,039.00	\$2,011,844.00	\$1,954,039.00	\$2,232,667.00	\$2,085,890.00	\$2,228,448.00	\$2,172,160.00	\$2,346,318.00	\$2,541,573.00	\$672,754.00	36.00
			(2.02)	9.87	(2.87)	14.26	(6.57)	6.83	(2.53)	8.02	8.32		3.70
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	\$847,163.00	\$881,750.00	\$827,710.00	\$805,862.00	\$807,833.00	\$758,657.00	\$804,758.00	\$801,059.00	\$844,917.00	\$889,070.00	\$41,907.00	4.95
	SPED Costs		4.08	(6.13)	(2.64)	0.24	(6.09)	6.08	(0.46)	5.48	5.23		0.64
	GFOE	\$5,628,808.00	\$5,832,030.00	\$5,731,316.00	\$5,744,592.00	\$6,257,640.00	\$6,120,391.00	\$6,162,458.00	\$6,606,227.00	\$6,809,446.00	\$7,069,739.00	\$1,440,931.00	25.60
			3.61	(1.73)	0.23	8.93	(2.19)	0.69	7.20	3.08	3.82		2.63
69-0055-000	LOOMIS PUBLIC SCHOOLS	\$279,120.71	\$288,143.07	\$347,698.19	\$354,178.05	\$398,151.01	\$415,592.32	\$370,883.00	\$363,435.00	\$345,139.00	\$305,040.00	\$25,919.29	9.29
	SPED Costs		3.23	20.67	1.86	12.42	4.38	(10.76)	(2.01)	(5.03)	(11.62)		1.46
	GFOE	\$2,464,345.35	\$2,501,986.52	\$2,895,093.06	\$2,895,852.75	\$3,155,763.39	\$3,354,942.95	\$3,569,969.00	\$3,846,715.00	\$3,333,267.00	\$3,925,012.00	\$1,460,666.65	59.27
			1.53	15.71	0.03	8.98	6.31	6.41	7.75	(13.35)	17.75		5.68
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	\$414,086.03	\$453,302.50	\$534,557.23	\$555,728.19	\$537,829.45	\$475,182.63	\$508,543.30	\$704,981.68	\$775,058.34	\$792,910.54	\$378,824.51	91.48
	SPED Costs		9.47	17.93	3.96	(3.22)	(11.65)	7.02	38.63	9.94	2.30		8.26
	GFOE	\$4,473,281.27	\$4,816,978.13	\$4,984,458.02	\$5,346,180.59	\$5,546,979.37	\$5,632,028.38	\$5,898,839.12	\$6,178,278.35	\$6,691,215.95	\$6,929,391.56	\$2,456,110.29	54.91
			7.68	3.48	7.26	3.76	1.53	4.74	4.74	8.30	3.56		5.00
82-0001-000	LOUP CITY PUBLIC SCHOOLS	\$327,070.00	\$292,705.00	\$299,117.00	\$301,726.00	\$294,503.00	\$403,481.00	\$414,239.00	\$463,936.00	\$388,772.32	\$512,234.00	\$185,164.00	56.61
	SPED Costs		(10.51)	2.19	0.87	(2.39)	37.00	2.67	12.00	(16.20)	31.76		6.38
	GFOE	\$3,594,305.00	\$3,712,584.00	\$3,723,617.00	\$3,671,193.00	\$3,756,989.00	\$4,325,080.00	\$4,458,555.00	\$4,651,923.00	\$4,798,116.83	\$5,364,607.00	\$1,770,302.00	49.25
			3.29	0.30	(1.41)	2.34	15.12	3.09	4.34	3.14	11.81		4.67
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	\$123,551.00	\$144,430.00	\$148,969.00	\$172,179.00	\$146,311.00	\$161,458.00	\$153,811.00	\$133,996.00	\$125,070.00	\$139,954.00	\$16,403.00	13.28
	SPED Costs		16.90	3.14	15.58	(15.02)	10.35	(4.74)	(12.88)	(6.66)	11.90		2.06
	GFOE	\$1,415,983.00	\$1,540,855.00	\$1,553,284.00	\$1,737,180.00	\$1,731,702.00	\$1,826,385.00	\$1,852,223.00	\$1,834,371.00	\$1,846,807.00	\$1,944,938.00	\$528,955.00	37.36
			8.82	0.81	11.84	(0.32)	5.47	1.41	(0.96)	0.68	5.31		3.67
08-0036-000	LYNCH PUBLIC SCHOOLS	\$155,492.00	\$264,201.00	\$279,192.00	\$308,887.00	\$375,158.00	\$307,958.00	\$328,709.00	\$305,299.00	\$264,824.00			
		\$1,350,915.00	\$1,526,339.00	\$1,406,865.00	\$1,715,285.00	\$1,792,153.00	\$1,894,584.00	\$1,978,768.00	\$1,781,336.00	\$1,741,510.00			
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	\$411,849.46	\$509,578.08	\$474,661.00	\$577,743.55	\$512,626.00	\$548,947.00	\$621,117.18	\$665,600.84	\$639,368.17	\$682,466.00	\$270,616.54	65.71
	SPED Costs		23.73	(6.85)	21.72	(11.27)	7.09	13.15	7.16	(3.94)	6.74		6.39
	GFOE	\$2,943,595.35	\$3,213,774.95	\$3,334,713.00	\$3,442,785.16	\$3,740,521.00	\$3,688,404.00	\$4,013,967.02	\$4,220,688.84	\$4,148,046.56	\$4,316,694.00	\$1,373,098.65	46.65
			9.18	3.76	3.24	8.65	(1.39)	8.83	5.15	(1.72)	4.07		4.42

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
59-0001-000	MADISON PUBLIC SCHOOLS	\$543,512.30	\$769,718.30	\$831,668.60	\$923,670.62	\$885,824.23	\$882,007.09	\$850,362.18	\$820,960.93	\$738,325.48	\$824,055.00	\$280,542.70	51.62
	SPED Costs		41.62	8.05	11.06	(4.10)	(0.43)	(3.59)	(3.46)	(10.07)	11.61		5.63
	GFOE	\$5,716,246.59	\$5,483,644.97	\$5,642,521.03	\$5,622,026.30	\$5,592,252.97	\$5,828,409.72	\$6,218,299.62	\$6,615,525.62	\$6,821,028.24	\$6,531,961.00	\$815,714.41	14.27
			(4.07)	2.90	(0.36)	(0.53)	4.22	6.69	6.39	3.11	(4.24)		1.57
55-0148-000	MALCOLM PUBLIC SCHOOLS	\$374,510.43	\$475,066.40	\$472,641.16	\$551,701.62	\$504,958.21	\$547,796.19	\$591,327.31	\$614,020.57	\$596,437.34	\$697,226.26	\$322,715.83	86.17
	SPED Costs		26.85	(0.51)	16.73	(8.47)	8.48	7.95	3.84	(2.86)	16.90		7.66
	GFOE	\$4,274,380.57	\$4,575,546.85	\$4,516,288.63	\$5,092,696.17	\$5,188,559.35	\$5,378,711.19	\$5,494,311.31	\$5,828,964.04	\$5,996,793.62	\$6,302,941.31	\$2,028,560.74	47.46
			7.05	(1.30)	12.76	1.88	3.66	2.15	6.09	2.88	5.11		4.48
56-0007-000	MAXWELL PUBLIC SCHOOLS	\$407,398.38	\$387,784.13	\$443,704.32	\$322,819.10	\$261,444.90	\$273,191.68	\$286,836.75	\$391,498.93	\$432,991.34	\$428,850.51	\$21,452.13	5.27
	SPED Costs		(4.81)	14.42	(27.24)	(19.01)	4.49	4.99	36.49	10.60	(0.96)		2.11
	GFOE	\$3,129,173.24	\$3,203,051.72	\$3,140,247.37	\$3,166,849.21	\$3,256,344.22	\$3,225,549.95	\$3,213,682.08	\$3,653,443.90	\$3,678,191.59	\$4,010,913.86	\$881,740.62	28.18
			2.36	(1.96)	0.85	2.83	(0.95)	(0.37)	13.68	0.68	9.05		2.91
32-0046-000	MAYWOOD PUBLIC SCHOOLS	\$54,426.35	\$67,341.12	\$85,071.32	\$101,340.05	\$96,046.62	\$136,004.63	\$178,143.36	\$140,013.36	\$209,399.77	\$228,762.90	\$174,336.55	320.32
	SPED Costs		23.73	26.33	19.12	(5.22)	41.60	30.98	(21.40)	49.56	9.25		19.33
	GFOE	\$2,025,522.45	\$1,896,736.06	\$2,148,443.21	\$2,348,130.35	\$2,687,651.15	\$2,832,546.25	\$2,762,691.04	\$2,836,051.11	\$3,142,181.30	\$3,140,745.89	\$1,115,223.44	55.06
			(6.36)	13.27	9.29	14.46	5.39	(2.47)	2.66	10.79	(0.05)		5.22
73-0017-000	MC COOK PUBLIC SCHOOLS	\$1,979,812.00	\$1,945,376.00	\$2,031,956.00	\$2,148,858.00	\$2,153,661.00	\$2,179,251.00	\$2,141,853.00	\$2,198,348.00	\$2,269,383.00	\$2,292,147.00	\$312,335.00	15.78
	SPED Costs		(1.74)	4.45	5.75	0.22	1.19	(1.72)	2.64	3.23	1.00		1.67
	GFOE	\$13,606,501.00	\$12,609,297.00	\$13,003,521.00	\$13,006,347.00	\$13,307,491.00	\$13,908,222.00	\$14,038,846.00	\$14,513,506.00	\$14,446,135.00	\$14,585,500.00	\$978,999.00	7.20
			(7.33)	3.13	0.02	2.32	4.51	0.94	3.38	(0.46)	0.96		0.83
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	\$271,533.09	\$320,955.03	\$416,127.11	\$387,858.29	\$416,476.95	\$450,224.19	\$492,670.69	\$522,893.27	\$584,355.35	\$556,717.99	\$285,184.90	105.03
	SPED Costs		18.20	29.65	(6.79)	7.38	8.10	9.43	6.13	11.75	(4.73)		8.79
	GFOE	\$2,225,053.33	\$2,441,310.93	\$2,688,244.70	\$2,757,926.48	\$3,219,355.48	\$3,288,904.09	\$3,510,620.14	\$3,506,473.55	\$3,736,666.06	\$3,865,795.06	\$1,640,741.73	73.74
			9.72	10.11	2.59	16.73	2.16	6.74	(0.12)	6.56	3.46		6.44
60-0090-000	MC PHERSON COUNTY SCHOOLS	\$98,595.84	\$118,773.07	\$118,226.46	\$139,403.32	\$126,442.86	\$147,019.11	\$166,554.11	\$172,245.00	\$210,150.00	\$175,256.30	\$76,660.46	77.75
	SPED Costs		20.46	(0.46)	17.91	(9.30)	16.27	13.29	3.42	22.01	(16.60)		7.44
	GFOE	\$1,451,921.10	\$1,715,741.50	\$1,775,218.02	\$1,614,166.45	\$1,827,231.17	\$1,862,790.48	\$1,831,458.03	\$1,968,569.00	\$2,245,290.00	\$2,074,948.62	\$623,027.52	42.91
			18.17	3.47	(9.07)	13.20	1.95	(1.68)	7.49	14.06	(7.59)		4.44
78-0072-000	MEAD PUBLIC SCHOOLS	\$216,186.80	\$209,057.19	\$199,239.96	\$203,772.58	\$247,822.73	\$206,185.41	\$251,119.85	\$247,981.48	\$246,497.86	\$255,058.38	\$38,871.58	17.98
	SPED Costs		(3.30)	(4.70)	2.27	21.62	(16.80)	21.79	(1.25)	(0.60)	3.47		2.50
	GFOE	\$3,099,994.99	\$2,900,118.55	\$2,847,158.65	\$3,001,479.62	\$3,074,344.85	\$3,291,338.55	\$3,602,424.36	\$3,964,170.48	\$4,136,869.31	\$4,362,836.09	\$1,262,841.10	40.74
			(6.45)	(1.83)	5.42	2.43	7.06	9.45	10.04	4.36	5.46		3.99
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	\$238,257.64	\$222,539.78	\$218,128.27	\$258,732.23	\$253,654.98	\$290,547.79	\$341,646.15	\$347,170.22	\$326,550.33	\$366,390.18	\$128,132.54	53.78
	SPED Costs		(6.60)	(1.98)	18.61	(1.96)	14.54	17.59	1.62	(5.94)	12.20		5.34
	GFOE	\$2,674,096.82	\$2,584,332.10	\$2,626,509.03	\$2,927,354.28	\$3,154,868.50	\$3,331,245.48	\$3,357,427.66	\$3,549,146.60	\$3,434,848.90	\$3,471,458.11	\$797,361.29	29.82
			(3.36)	1.63	11.45	7.77	5.59	0.79	5.71	(3.22)	1.07		3.05

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
48-0303-000	MERIDIAN PUBLIC SCHOOLS	\$185,437.61	\$180,671.70	\$250,983.74	\$247,633.82	\$241,795.67	\$250,801.51	\$300,945.57	\$313,478.82	\$251,288.55	\$276,255.56	\$90,817.95	48.97
	SPED Costs		(2.57)	38.92	(1.33)	(2.36)	3.72	19.99	4.16	(19.84)	9.94		5.63
	GFOE	\$2,092,772.23	\$2,248,917.59	\$2,470,022.04	\$2,565,007.54	\$2,986,000.14	\$3,056,119.41	\$3,212,392.08	\$3,437,118.87	\$3,168,261.94	\$3,379,531.68	\$1,286,759.45	61.49
			7.46	9.83	3.85	16.41	2.35	5.11	7.00	(7.82)	6.67		5.65
80-0005-000	MILFORD PUBLIC SCHOOLS	\$682,335.29	\$669,825.90	\$556,793.35	\$370,766.15	\$421,573.78	\$529,432.82	\$604,591.51	\$577,740.12	\$577,920.66	\$619,449.68	(\$62,885.61)	(9.22)
	SPED Costs		(1.83)	(16.87)	(33.41)	13.70	25.58	14.20	(4.44)	0.03	7.19		0.46
	GFOE	\$6,094,183.73	\$5,972,545.77	\$6,112,195.31	\$6,590,193.12	\$7,023,181.56	\$7,880,014.46	\$7,707,692.90	\$7,787,095.12	\$7,748,333.25	\$7,459,283.22	\$1,365,099.49	22.40
			(2.00)	2.34	7.82	6.57	12.20	(2.19)	1.03	(0.50)	(3.73)		2.39
28-0017-000	MILLARD PUBLIC SCHOOLS	\$18,593,091.07	\$15,684,394.48	\$16,318,907.61	\$20,274,539.03	\$21,452,761.40	\$23,321,491.07	\$23,876,133.72	\$23,906,352.77	\$24,350,777.18	\$24,454,085.83	\$5,860,994.76	31.52
	SPED Costs		(15.64)	4.05	24.24	5.81	8.71	2.38	0.13	1.86	0.42		3.55
	GFOE	\$181,421,482.45	\$182,551,834.36	\$181,371,565.40	\$195,438,868.45	\$193,731,224.00	\$203,923,513.80	\$210,786,984.30	\$214,873,988.60	\$213,956,139.90	\$219,866,520.30	\$38,445,037.85	21.19
			0.62	(0.65)	7.76	(0.87)	5.26	3.37	1.94	(0.43)	2.76		2.20
79-0002-000	MINATARE PUBLIC SCHOOLS	\$240,879.00	\$329,524.00	\$219,163.00	\$317,096.00	\$356,639.95	\$341,231.41	\$404,887.95	\$361,186.39	\$399,321.83	\$426,929.11	\$186,050.11	77.24
	SPED Costs		36.80	(33.49)	44.69	12.47	(4.32)	18.65	(10.79)	10.56	6.91		9.05
	GFOE	\$1,941,028.00	\$2,223,589.00	\$2,033,046.00	\$2,281,907.00	\$2,558,519.41	\$2,773,494.45	\$2,753,237.69	\$3,069,100.16	\$3,019,749.88	\$3,182,935.59	\$1,241,907.59	63.98
			14.56	(8.57)	12.24	12.12	8.40	(0.73)	11.47	(1.61)	5.40		5.92
50-0503-000	MINDEN PUBLIC SCHOOLS	\$907,298.00	\$727,055.00	\$550,988.00	\$764,461.00	\$815,043.00	\$946,346.00	\$1,029,850.54	\$1,003,903.62	\$1,050,453.00	\$1,098,225.00	\$190,927.00	21.04
	SPED Costs		(19.87)	(24.22)	38.74	6.62	16.11	8.82	(2.52)	4.64	4.55		3.65
	GFOE	\$7,467,420.00	\$7,503,437.00	\$7,376,574.00	\$7,719,983.00	\$8,664,799.00	\$8,608,940.00	\$9,349,201.30	\$9,430,910.57	\$9,283,916.00	\$10,027,008.00	\$2,559,588.00	34.28
			0.48	(1.69)	4.66	12.24	(0.64)	8.60	0.87	(1.56)	8.00		3.44
79-0031-000	MITCHELL PUBLIC SCHOOLS	\$513,593.00	\$560,091.00	\$641,073.00	\$567,697.00	\$629,212.00	\$612,803.00	\$604,189.00	\$572,429.00	\$627,221.00	\$700,502.00	\$186,909.00	36.39
	SPED Costs		9.05	14.46	(11.45)	10.84	(2.61)	(1.41)	(5.26)	9.57	11.68		3.88
	GFOE	\$5,780,444.00	\$5,579,594.00	\$5,498,468.00	\$6,032,030.00	\$6,870,234.00	\$6,879,205.00	\$6,867,210.00	\$7,238,434.00	\$7,072,777.00	\$7,359,777.00	\$1,579,333.00	27.32
			(3.47)	(1.45)	9.70	13.90	0.13	(0.17)	5.41	(2.29)	4.06		2.87
79-0011-000	MORRILL PUBLIC SCHOOLS	\$576,644.00	\$553,452.00	\$604,031.21	\$446,065.40	\$575,207.16	\$549,035.55	\$468,321.75	\$341,036.64	\$411,281.08	\$459,162.81	(\$117,481.19)	(20.37)
	SPED Costs		(4.02)	9.14	(26.15)	28.95	(4.55)	(14.70)	(27.18)	20.60	11.64		(0.70)
	GFOE	\$4,809,516.00	\$4,620,590.00	\$4,637,455.16	\$4,668,611.14	\$4,812,028.83	\$5,024,325.83	\$4,874,669.89	\$4,781,264.34	\$5,003,770.04	\$5,230,777.03	\$421,261.03	8.76
			(3.93)	0.37	0.67	3.07	4.41	(2.98)	(1.92)	4.65	4.54		0.99
46-0001-000	MULLEN PUBLIC SCHOOLS	\$191,676.05	\$178,671.41	\$160,191.16	\$135,928.98	\$151,905.25	\$153,925.70	\$165,563.56	\$177,280.17	\$224,311.07	\$322,303.96	\$130,627.91	68.15
	SPED Costs		(6.78)	(10.34)	(15.15)	11.75	1.33	7.56	7.08	26.53	43.69		7.30
	GFOE	\$2,535,431.08	\$2,641,538.41	\$2,672,601.90	\$2,586,710.66	\$2,683,039.52	\$2,731,603.24	\$2,883,539.41	\$2,954,902.96	\$3,209,915.73	\$3,427,327.22	\$891,896.14	35.18
			4.18	1.18	(3.21)	3.72	1.81	5.56	2.47	8.63	6.77		3.46
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	\$1,928,174.00	\$2,330,029.29	\$1,939,584.37	\$2,155,965.69	\$2,336,172.87	\$2,405,095.43	\$2,384,450.69	\$2,660,961.08	\$2,805,700.90	\$2,680,368.24	\$752,194.24	39.01
	SPED Costs		20.84	(16.76)	11.16	8.36	2.95	(0.86)	11.60	5.44	(4.47)		4.25
	GFOE	\$12,765,863.00	\$12,829,201.10	\$15,455,825.83	\$16,786,467.10	\$13,951,898.95	\$16,981,244.35	\$16,280,106.30	\$17,262,170.18	\$16,143,820.61	\$20,160,762.74	\$7,394,899.74	57.93
			0.50	20.47	8.61	(16.89)	21.71	(4.13)	6.03	(6.48)	24.88		6.08

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
02-2001-000	NEBRASKA UNIFIED DISTRICT 1	\$848,926.00	\$930,267.00	\$1,160,561.00	\$1,103,874.00	\$1,097,306.00	\$1,128,295.00	\$1,144,096.00	\$1,023,162.00	\$1,019,650.00	\$979,445.00	\$130,519.00	15.37
	SPED Costs		9.58	24.76	(4.88)	(0.59)	2.82	1.40	(10.57)	(0.34)	(3.94)		2.03
	GFOE	\$6,378,707.00	\$6,518,164.00	\$6,850,185.00	\$6,775,161.00	\$7,037,713.00	\$7,291,856.00	\$7,312,327.00	\$7,463,396.00	\$7,597,845.00	\$8,315,005.00	\$1,936,298.00	30.36
			2.19	5.09	(1.10)	3.88	3.61	0.28	2.07	1.80	9.44		3.03
02-0009-000	NELIGH-OAKDALE SCHOOLS	\$535,647.60	\$582,410.11	\$676,531.83	\$772,897.75	\$867,171.35	\$866,003.32	\$856,305.80	\$987,420.08	\$1,068,415.20	\$1,146,711.49	\$611,063.89	114.08
	SPED Costs		8.73	16.16	14.24	12.20	(0.13)	(1.12)	15.31	8.20	7.33		8.99
	GFOE	\$3,775,392.84	\$3,936,886.01	\$4,360,812.82	\$4,550,005.27	\$4,682,147.84	\$4,964,061.91	\$5,030,199.00	\$5,008,988.45	\$5,481,592.85	\$5,772,965.82	\$1,997,572.98	52.91
			4.28	10.77	4.34	2.90	6.02	1.33	(0.42)	9.44	5.32		4.89
26-0024-000	NEWCASTLE PUBLIC SCHOOLS	\$233,604.00	\$226,357.00	\$226,118.30	\$249,090.49	\$245,218.00	\$230,329.00						
		\$1,787,968.00	\$1,834,762.00	\$1,791,011.09	\$1,819,555.70	\$1,959,604.00	\$2,153,856.00						
59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	\$262,058.72	\$242,209.66	\$233,119.61	\$247,099.00	\$317,443.06	\$188,367.44	\$211,016.58	\$237,064.82	\$232,194.91	\$254,439.66	(\$7,619.06)	(2.91)
	SPED Costs		(7.57)	(3.75)	6.00	28.47	(40.66)	12.02	12.34	(2.05)	9.58		1.60
	GFOE	\$2,638,749.42	\$2,637,263.11	\$2,778,587.82	\$2,813,453.06	\$2,839,538.44	\$2,600,147.95	\$2,729,911.58	\$2,732,296.60	\$2,700,728.17	\$2,743,686.28	\$104,936.86	3.98
			(0.06)	5.36	1.25	0.93	(8.43)	4.99	0.09	(1.16)	1.59		0.51
54-0501-000	NIOBRARA PUBLIC SCHOOLS	\$408,399.00	\$371,718.00	\$511,309.00	\$553,496.00	\$639,467.00	\$766,585.00	\$889,994.80	\$735,622.78	\$843,031.00	\$809,654.00	\$401,255.00	98.25
	SPED Costs		(8.98)	37.55	8.25	15.53	19.88	16.10	(17.35)	14.60	(3.96)		9.07
	GFOE	\$2,376,448.00	\$2,270,442.00	\$2,534,405.00	\$2,590,468.00	\$2,987,337.00	\$3,190,593.00	\$3,610,575.29	\$3,878,511.51	\$3,742,739.40	\$3,559,557.00	\$1,183,109.00	49.78
			(4.46)	11.63	2.21	15.32	6.80	13.16	7.42	(3.50)	(4.89)		4.85
59-0002-000	NORFOLK PUBLIC SCHOOLS	\$4,601,392.00	\$4,995,804.00	\$5,480,437.28	\$5,554,621.52	\$5,582,497.61	\$5,629,918.09	\$5,618,198.00	\$5,423,347.00	\$5,546,168.00	\$5,722,002.00	\$1,120,610.00	24.35
	SPED Costs		8.57	9.70	1.35	0.50	0.85	(0.21)	(3.47)	2.26	3.17		2.53
	GFOE	\$34,071,328.00	\$33,449,597.00	\$31,692,615.79	\$34,495,484.06	\$35,234,735.69	\$35,941,620.29	\$38,618,335.00	\$40,702,542.00	\$39,885,702.00	\$42,091,535.00	\$8,020,207.00	23.54
			(1.82)	(5.25)	8.84	2.14	2.01	7.45	5.40	(2.01)	5.53		2.48
55-0160-000	NORRIS SCHOOL DIST 160	\$1,743,507.68	\$1,815,581.98	\$1,695,643.19	\$1,103,505.29	\$1,636,223.85	\$1,630,686.75	\$1,656,234.72	\$1,934,589.30	\$2,011,842.30	\$1,875,085.80	\$131,578.12	7.55
	SPED Costs		4.13	(6.61)	(34.92)	48.28	(0.34)	1.57	16.81	3.99	(6.80)		2.90
	GFOE	\$15,990,929.76	\$16,100,740.74	\$15,020,347.65	\$15,747,188.98	\$17,022,945.71	\$18,838,494.21	\$19,501,520.69	\$20,334,826.57	\$20,867,995.30	\$22,634,318.48	\$6,643,388.72	41.54
			0.69	(6.71)	4.84	8.10	10.67	3.52	4.27	2.62	8.46		4.05
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	\$436,734.10	\$484,271.81	\$518,451.57	\$610,479.08	\$679,592.46	\$822,030.88	\$766,507.38	\$773,286.19	\$632,708.67	\$634,200.57	\$197,466.47	45.21
	SPED Costs		10.88	7.06	17.75	11.32	20.96	(6.75)	0.88	(18.18)	0.24		4.91
	GFOE	\$4,744,885.24	\$5,153,069.99	\$5,371,756.85	\$5,733,081.95	\$6,512,731.42	\$6,793,229.60	\$7,436,234.94	\$7,176,424.68	\$7,601,428.42	\$7,721,312.67	\$2,976,427.43	62.73
			8.60	4.24	6.73	13.60	4.31	9.47	(3.49)	5.92	1.58		5.66
39-0501-000	NORTH LOUP SCOTIA PUBLIC SCHS	\$166,293.00	\$210,910.00	\$168,270.00	\$165,835.00	\$105,753.00	\$72,149.00						
		\$2,424,569.00	\$2,836,432.84	\$2,585,942.00	\$2,727,071.00	\$2,470,593.00	\$2,324,327.00						
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	\$4,762,766.00	\$4,654,486.00	\$3,912,419.00	\$3,987,877.00	\$3,935,787.00	\$4,040,577.00	\$3,978,952.00	\$4,192,296.00	\$4,172,147.00	\$4,331,299.00	(\$431,467.00)	(9.06)
	SPED Costs		(2.27)	(15.94)	1.93	(1.31)	2.66	(1.53)	5.36	(0.48)	3.81		(0.86)
	GFOE	\$35,171,565.00	\$33,516,759.00	\$30,654,431.00	\$34,221,514.00	\$33,989,467.00	\$35,820,509.00	\$36,939,305.00	\$39,310,595.00	\$39,858,347.00	\$39,656,643.00	\$4,485,078.00	12.75
			(4.70)	(8.54)	11.64	(0.68)	5.39	3.12	6.42	1.39	(0.51)		1.50

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
40-0082-000	NORTHWEST PUBLIC SCHOOLS	\$1,084,133.74	\$1,415,472.68	\$813,944.31	\$1,356,700.41	\$1,164,099.57	\$1,211,684.92	\$1,427,675.90	\$1,454,315.05	\$1,171,083.80	\$1,298,322.32	\$214,188.58	19.76
	SPED Costs		30.56	(42.50)	66.68	(14.20)	4.09	17.83	1.87	(19.48)	10.87		6.19
	GFOE	\$12,286,180.92	\$12,941,772.67	\$11,685,089.07	\$12,900,416.89	\$13,630,724.15	\$14,354,321.45	\$15,537,922.00	\$16,277,135.22	\$16,205,207.20	\$16,490,020.13	\$4,203,839.21	34.22
			5.34	(9.71)	10.40	5.66	5.31	8.25	4.76	(0.44)	1.76		3.48
45-0007-000	O'NEILL PUBLIC SCHOOLS	\$1,129,149.00	\$1,222,250.00	\$1,485,045.00	\$1,351,330.64	\$1,469,341.86	\$1,555,089.00	\$1,651,048.04	\$1,552,364.21	\$1,538,278.53	\$1,623,156.00	\$494,007.00	43.75
	SPED Costs		8.25	21.50	(9.00)	8.73	5.84	6.17	(5.98)	(0.91)	5.52		4.46
	GFOE	\$9,679,702.00	\$9,117,788.00	\$9,065,213.00	\$8,828,586.28	\$8,967,625.74	\$9,273,352.00	\$9,790,210.11	\$9,979,207.90	\$10,931,058.12	\$11,338,920.96	\$1,659,218.96	17.14
			(5.81)	(0.58)	(2.61)	1.57	3.41	5.57	1.93	9.54	3.73		1.86
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	\$441,413.63	\$445,935.33	\$474,625.90	\$473,645.14	\$539,161.57	\$598,399.73	\$623,308.71	\$645,473.51	\$677,190.24	\$653,121.22	\$211,707.59	47.96
	SPED Costs		1.02	6.43	(0.21)	13.83	10.99	4.16	3.56	4.91	(3.55)		4.57
	GFOE	\$4,167,363.37	\$4,377,887.10	\$4,282,424.58	\$4,439,259.49	\$4,686,697.60	\$4,798,580.18	\$5,035,366.83	\$5,179,404.09	\$5,415,710.67	\$5,518,152.21	\$1,350,788.84	32.41
			5.05	(2.18)	3.66	5.57	2.39	4.93	2.86	4.56	1.89		3.19
51-0001-000	OGALLALA PUBLIC SCHOOLS	\$1,712,931.00	\$1,639,823.00	\$1,594,338.00	\$1,407,528.00	\$1,576,024.00	\$1,651,110.00	\$1,529,458.00	\$1,473,211.00	\$1,544,742.00	\$1,627,941.00	(\$84,990.00)	(4.96)
	SPED Costs		(4.27)	(2.77)	(11.72)	11.97	4.76	(7.37)	(3.68)	4.86	5.39		(0.31)
	GFOE	\$9,985,867.00	\$9,928,456.00	\$9,726,816.00	\$10,065,921.00	\$9,708,420.00	\$9,883,019.00	\$9,916,188.00	\$10,162,540.00	\$10,316,729.00	\$10,916,812.00	\$930,945.00	9.32
			(0.57)	(2.03)	3.49	(3.55)	1.80	0.34	2.48	1.52	5.82		1.03
28-0001-000	OMAHA PUBLIC SCHOOLS	\$42,471,136.44	\$38,764,709.15	\$41,999,412.24	\$48,165,138.58	\$47,284,042.26	\$57,256,578.89	\$57,817,314.43	\$61,850,216.63	\$65,805,414.42	\$71,360,212.24	\$28,889,075.80	68.02
	SPED Costs		(8.73)	8.34	14.68	(1.83)	21.09	0.98	6.98	6.39	8.44		6.26
	GFOE	\$440,811,372.83	\$437,550,569.46	\$429,657,059.30	\$467,793,700.58	\$479,303,210.80	\$499,427,287.80	\$521,013,248.50	\$540,738,134.30	\$577,778,787.80	\$609,326,876.70	\$168,515,503.87	38.23
			(0.74)	(1.80)	8.88	2.46	4.20	4.32	3.79	6.85	5.46		3.71
88-0005-000	ORD PUBLIC SCHOOLS	\$473,288.00	\$515,761.00	\$581,541.00	\$538,784.00	\$568,680.00	\$581,840.00	\$625,509.00	\$735,407.00	\$835,392.00	\$813,214.00	\$339,926.00	71.82
	SPED Costs		8.97	12.75	(7.35)	5.55	2.31	7.51	17.57	13.60	(2.65)		6.47
	GFOE	\$6,068,856.00	\$6,048,399.00	\$5,767,725.00	\$5,893,718.00	\$5,963,970.00	\$6,304,643.00	\$6,721,666.00	\$7,221,182.00	\$6,588,685.00	\$7,882,941.00	\$1,814,085.00	29.89
			(0.34)	(4.64)	2.18	1.19	5.71	6.61	7.43	(8.76)	19.64		3.23
72-0019-000	OSCEOLA PUBLIC SCHOOLS	\$266,733.34	\$372,827.60	\$404,663.44	\$459,248.78	\$512,008.17	\$551,956.75	\$521,893.00	\$474,549.00	\$582,175.00	\$520,856.00	\$254,122.66	95.27
	SPED Costs		39.78	8.54	13.49	11.49	7.80	(5.45)	(9.07)	22.68	(10.53)		8.75
	GFOE	\$2,721,745.40	\$3,085,711.26	\$2,925,672.88	\$3,183,184.12	\$3,507,029.01	\$3,794,347.84	\$3,806,619.00	\$3,909,095.00	\$4,025,083.00	\$4,055,940.00	\$1,334,194.60	49.02
			13.37	(5.19)	8.80	10.17	8.19	0.32	2.69	2.97	0.77		4.68
70-0542-000	OSMOND PUBLIC SCHOOLS	\$290,140.00	\$284,802.00	\$294,515.00	\$302,974.00	\$272,772.00	\$298,187.00	\$306,311.00	\$267,304.00	\$259,240.00	\$400,346.00	\$110,206.00	37.98
	SPED Costs		(1.84)	3.41	2.87	(9.97)	9.32	2.72	(12.73)	(3.02)	54.43		5.02
	GFOE	\$2,613,918.00	\$2,688,844.00	\$2,599,458.00	\$2,791,760.00	\$2,835,965.00	\$2,916,197.00	\$2,908,280.00	\$2,957,762.00	\$2,928,136.00	\$3,096,502.00	\$482,584.00	18.46
			2.87	(3.32)	7.40	1.58	2.83	(0.27)	1.70	(1.00)	5.75		1.95
24-0004-000	OVERTON PUBLIC SCHOOLS	\$273,768.00	\$259,579.00	\$288,314.00	\$303,017.00	\$283,039.00	\$275,024.00	\$237,602.00	\$385,502.00	\$346,107.00	\$340,986.00	\$67,218.00	24.55
	SPED Costs		(5.18)	11.07	5.10	(6.59)	(2.83)	(13.61)	62.25	(10.22)	(1.48)		4.28
	GFOE	\$2,819,423.00	\$2,792,217.00	\$2,864,616.00	\$3,315,594.00	\$3,200,333.00	\$3,341,221.00	\$3,549,744.00	\$3,626,124.00	\$3,585,963.00	\$3,899,691.00	\$1,080,268.00	38.32
			(0.96)	2.59	15.74	(3.48)	4.40	6.24	2.15	(1.11)	8.75		3.81

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
61-0049-000	PALMER PUBLIC SCHOOLS	\$220,891.95	\$203,612.00	\$253,156.05	\$263,419.00	\$264,744.00	\$330,568.00	\$333,659.00	\$419,237.00	\$470,659.00	\$515,885.00	\$294,993.05	133.55
	SPED Costs		(7.82)	24.33	4.05	0.50	24.86	0.94	25.65	12.27	9.61		10.49
	GFOE	\$2,285,427.87	\$2,396,375.00	\$2,488,444.94	\$2,870,362.00	\$2,942,447.00	\$3,044,842.00	\$3,160,813.00	\$3,376,075.00	\$3,728,512.00	\$4,151,163.00	\$1,865,735.13	81.64
			4.85	3.84	15.35	2.51	3.48	3.81	6.81	10.44	11.34		6.94
66-0501-000	PALMYRA DISTRICT O R 1	\$437,755.04	\$407,298.83	\$365,001.53	\$430,740.68	\$449,808.97	\$493,005.67	\$595,192.06	\$627,713.45	\$781,385.00	\$577,524.00	\$139,768.96	31.93
	SPED Costs		(6.96)	(10.38)	18.01	4.43	9.60	20.73	5.46	24.48	(26.09)		4.36
	GFOE	\$4,160,587.92	\$4,259,503.81	\$4,253,957.61	\$4,568,061.51	\$4,721,954.34	\$4,916,542.34	\$5,080,237.80	\$5,342,646.89	\$5,812,327.00	\$6,237,358.00	\$2,076,770.08	49.92
			2.38	(0.13)	7.38	3.37	4.12	3.33	5.17	8.79	7.31		4.64
77-0027-000	PAPILLION-LA VISTA PUBLIC SCHS	\$9,927,887.00	\$10,742,317.61	\$10,772,487.82	\$9,609,844.73	\$10,284,947.75	\$12,498,824.94	\$13,046,648.37	\$14,137,286.63	\$14,845,069.94	\$15,735,383.03	\$5,807,496.03	58.50
	SPED Costs		8.20	0.28	(10.79)	7.03	21.53	4.38	8.36	5.01	6.00		5.55
	GFOE	\$80,719,635.35	\$81,767,713.91	\$81,572,225.69	\$87,622,988.69	\$89,778,778.22	\$95,106,400.31	\$100,409,934.90	\$104,040,626.40	\$108,794,206.30	\$111,952,380.60	\$31,232,745.25	38.69
			1.30	(0.24)	7.42	2.46	5.93	5.58	3.62	4.57	2.90		3.73
67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	\$207,877.00	\$225,814.00	\$353,711.00	\$261,093.00	\$298,987.00	\$352,854.00	\$461,169.00	\$547,641.00	\$660,510.00	\$782,184.00	\$574,307.00	276.27
	SPED Costs		8.63	56.64	(26.18)	14.51	18.02	30.70	18.75	20.61	18.42		17.79
	GFOE	\$2,942,602.00	\$3,174,296.00	\$3,163,258.00	\$3,338,852.00	\$3,464,592.00	\$3,603,481.00	\$3,904,914.00	\$4,003,459.00	\$4,320,915.00	\$4,150,537.00	\$1,207,935.00	41.05
			7.87	(0.35)	5.55	3.77	4.01	8.37	2.52	7.93	(3.94)		3.97
51-0006-000	PAXTON CONSOLIDATED SCHOOLS	\$189,301.44	\$188,256.32	\$190,190.93	\$227,962.45	\$243,716.59	\$0.00	\$307,863.68	\$336,587.66	\$315,017.25	\$356,718.18	\$167,416.74	88.44
	SPED Costs		(0.55)	1.03	19.86	6.91	(100.00)	100.00	9.33	(6.41)	13.24		4.82
	GFOE	\$2,380,971.15	\$2,506,954.99	\$2,504,132.06	\$2,874,198.30	\$2,933,581.30	\$3,193,679.22	\$3,337,234.07	\$3,119,212.99	\$3,313,964.24	\$3,570,999.22	\$1,190,028.07	49.98
			5.29	(0.11)	14.78	2.07	8.87	4.49	(6.53)	6.24	7.76		4.76
87-0001-000	PENDER PUBLIC SCHOOLS	\$443,342.00	\$521,975.00	\$517,449.00	\$510,838.00	\$582,402.00	\$589,073.00	\$598,923.00	\$682,430.00	\$767,606.00	\$762,633.00	\$319,291.00	72.02
	SPED Costs		17.74	(0.87)	(1.28)	14.01	1.15	1.67	13.94	12.48	(0.65)		6.47
	GFOE	\$3,154,996.00	\$3,379,079.00	\$3,604,199.00	\$4,179,216.00	\$4,117,366.00	\$4,315,240.00	\$5,000,169.00	\$4,873,846.00	\$4,968,259.00	\$5,188,776.00	\$2,033,780.00	64.46
			7.10	6.66	15.95	(1.48)	4.81	15.87	(2.53)	1.94	4.44		5.86
68-0020-000	PERKINS COUNTY SCHOOLS	\$502,562.09	\$475,515.15	\$521,861.44	\$508,660.00	\$481,176.26	\$471,266.21	\$402,186.08	\$435,743.28	\$474,782.15	\$477,548.33	(\$25,013.76)	(4.98)
	SPED Costs		(5.38)	9.75	(2.53)	(5.40)	(2.06)	(14.66)	8.34	8.96	0.58		(0.27)
	GFOE	\$6,129,044.26	\$5,774,376.02	\$6,066,358.99	\$5,668,904.00	\$5,810,096.97	\$5,897,769.33	\$6,075,264.41	\$6,313,140.14	\$6,068,835.98	\$5,953,403.85	(\$175,640.41)	(2.87)
			(5.79)	5.06	(6.55)	2.49	1.51	3.01	3.92	(3.87)	(1.90)		(0.24)
70-0002-000	PIERCE PUBLIC SCHOOLS	\$636,942.00	\$670,165.00	\$525,588.00	\$661,580.00	\$726,513.00	\$790,666.00	\$876,068.00	\$894,461.00	\$795,268.00	\$813,365.00	\$176,423.00	27.70
	SPED Costs		5.22	(21.57)	25.87	9.81	8.83	10.80	2.10	(11.09)	2.28		3.58
	GFOE	\$6,589,125.00	\$6,528,006.00	\$6,419,816.00	\$6,706,503.00	\$6,856,753.00	\$7,297,652.00	\$7,618,850.00	\$7,344,880.00	\$7,460,839.00	\$7,436,238.00	\$847,113.00	12.86
			(0.93)	(1.66)	4.47	2.24	6.43	4.40	(3.60)	1.58	(0.33)		1.40
70-0005-000	PLAINVIEW PUBLIC SCHOOLS	\$493,493.00	\$467,513.00	\$429,528.00	\$514,459.00	\$542,146.00	\$515,977.00	\$433,776.00	\$565,635.00	\$548,230.00	\$531,375.00	\$37,882.00	7.68
	SPED Costs		(5.26)	(8.12)	19.77	5.38	(4.83)	(15.93)	30.40	(3.08)	(3.07)		1.69
	GFOE	\$4,245,660.00	\$4,241,825.00	\$4,214,136.00	\$4,509,632.00	\$4,333,923.00	\$4,409,394.00	\$4,582,118.00	\$4,716,446.00	\$4,747,016.00	\$4,769,594.00	\$523,934.00	12.34
			(0.09)	(0.65)	7.01	(3.90)	1.74	3.92	2.93	0.65	0.48		1.34

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	\$2,819,242.95	\$3,014,240.46	\$2,915,591.58	\$2,919,628.55	\$2,964,395.55	\$2,937,182.00	\$3,151,697.00	\$3,166,571.00	\$3,188,719.00	\$3,217,223.00	\$397,980.05	14.12
	SPED Costs		6.92	(3.27)	0.14	1.53	(0.92)	7.30	0.47	0.70	0.89		1.53
	GFOE	\$15,524,606.43	\$15,339,606.42	\$14,662,493.45	\$15,988,798.42	\$16,676,979.43	\$17,246,735.00	\$17,525,702.00	\$17,650,191.00	\$17,884,032.00	\$18,417,662.00	\$2,893,055.57	18.64
			(1.19)	(4.41)	9.05	4.30	3.42	1.62	0.71	1.32	2.98		1.98
10-0105-000	PLEASANTON PUBLIC SCHOOLS	\$250,456.00	\$275,135.00	\$246,942.00	\$285,493.00	\$288,667.00	\$284,329.00	\$348,808.00	\$346,258.00	\$356,502.00	\$295,458.00	\$45,002.00	17.97
	SPED Costs		9.85	(10.25)	15.61	1.11	(1.50)	22.68	(0.73)	2.96	(17.12)		2.51
	GFOE	\$2,188,823.00	\$2,213,355.00	\$2,352,949.00	\$2,539,028.00	\$2,721,174.00	\$2,902,875.00	\$2,982,090.00	\$3,059,256.00	\$3,013,169.00	\$3,409,944.00	\$1,221,121.00	55.79
			1.12	6.31	7.91	7.17	6.68	2.73	2.59	(1.51)	13.17		5.13
26-0001-000	PONCA PUBLIC SCHOOLS	\$333,883.00	\$308,469.00	\$369,676.00	\$407,578.00	\$375,102.00	\$548,835.00	\$583,789.00	\$601,526.00	\$627,084.00	\$676,662.00	\$342,779.00	102.66
	SPED Costs		(7.61)	19.84	10.25	(7.97)	46.32	6.37	3.04	4.25	7.91		9.15
	GFOE	\$4,045,851.00	\$4,073,281.00	\$4,036,812.00	\$4,497,515.00	\$4,885,545.00	\$4,966,735.00	\$5,217,828.00	\$5,535,162.00	\$5,768,851.00	\$5,791,498.00	\$1,745,647.00	43.15
			0.68	(0.90)	11.41	8.63	1.66	5.06	6.08	4.22	0.39		4.14
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	\$196,933.26	\$238,575.80	\$171,486.07	\$268,975.96	\$249,251.98	\$258,009.72	\$233,845.48	\$273,608.42	\$279,072.72	\$306,208.15	\$109,274.89	55.49
	SPED Costs		21.15	(28.12)	56.85	(7.33)	3.51	(9.37)	17.00	2.00	9.72		7.27
	GFOE	\$2,875,186.56	\$2,725,358.11	\$2,654,950.56	\$2,834,148.57	\$3,004,175.87	\$3,185,739.61	\$2,958,925.37	\$3,249,503.27	\$3,325,522.04	\$3,286,560.23	\$411,373.67	14.31
			(5.21)	(2.58)	6.75	6.00	6.04	(7.12)	9.82	2.34	(1.17)		1.65
78-0104-000	PRAGUE PUBLIC SCHOOLS	\$158,158.97	\$123,202.29										
		\$1,502,215.78	\$1,404,529.26										
28-0054-000	RALSTON PUBLIC SCHOOLS	\$4,589,940.00	\$4,726,560.00	\$4,797,369.00	\$4,715,761.07	\$4,652,215.21	\$4,700,680.52	\$5,025,740.74	\$5,231,498.63	\$5,389,876.11	\$5,497,839.68	\$907,899.68	19.78
	SPED Costs		2.98	1.50	(1.70)	(1.35)	1.04	6.92	4.09	3.03	2.00		2.06
	GFOE	\$28,663,700.00	\$28,549,657.00	\$29,098,859.00	\$29,804,562.06	\$29,607,566.14	\$28,538,183.12	\$30,356,744.63	\$31,446,210.01	\$32,707,223.25	\$33,943,117.79	\$5,279,417.79	18.42
			(0.40)	1.92	2.43	(0.66)	(3.61)	6.37	3.59	4.01	3.78		1.94
14-0045-000	RANDOLPH PUBLIC SCHOOLS	\$198,652.00	\$169,896.00	\$211,720.00	\$273,809.00	\$301,805.00	\$312,797.00	\$305,699.00	\$367,836.00	\$310,948.00	\$375,079.00	\$176,427.00	88.81
	SPED Costs		(14.48)	24.62	29.33	10.22	3.64	(2.27)	20.33	(15.47)	20.62		8.51
	GFOE	\$3,004,868.00	\$3,150,399.00	\$3,049,805.00	\$3,296,196.00	\$3,201,977.00	\$3,430,078.00	\$3,585,305.00	\$3,615,481.00	\$3,653,624.00	\$3,845,025.00	\$840,157.00	27.96
			4.84	(3.19)	8.08	(2.86)	7.12	4.53	0.84	1.05	5.24		2.85
10-0069-000	RAVENNA PUBLIC SCHOOLS	\$683,840.00	\$735,461.00	\$783,627.00	\$874,507.00	\$891,306.00	\$775,126.00	\$921,725.00	\$1,094,662.00	\$1,166,085.00	\$1,158,096.00	\$474,256.00	69.35
	SPED Costs		7.55	6.55	11.60	1.92	(13.03)	18.91	18.76	6.52	(0.69)		6.46
	GFOE	\$4,551,664.00	\$4,652,055.00	\$4,852,387.00	\$5,073,517.00	\$5,269,727.00	\$5,449,812.00	\$5,651,747.00	\$5,556,591.00	\$5,639,807.00	\$5,824,343.00	\$1,272,679.00	27.96
			2.21	4.31	4.56	3.87	3.42	3.71	(1.68)	1.50	3.27		2.79
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	\$537,097.08	\$603,871.45	\$571,117.08	\$666,655.51	\$738,951.61	\$774,990.37	\$782,343.92	\$833,809.88	\$843,423.65	\$957,629.78	\$420,532.70	78.30
	SPED Costs		12.43	(5.42)	16.73	10.84	4.88	0.95	6.58	1.15	13.54		6.85
	GFOE	\$6,203,845.17	\$5,771,180.49	\$5,941,295.01	\$6,418,478.51	\$6,698,031.87	\$6,782,245.67	\$7,094,117.45	\$7,424,888.78	\$7,803,980.59	\$8,512,142.34	\$2,308,297.17	37.21
			(6.97)	2.95	8.03	4.36	1.26	4.60	4.66	5.11	9.07		3.67

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	\$274,950.11	\$331,151.95	\$334,616.40	\$355,703.23	\$419,448.66	\$443,138.09	\$464,266.13	\$513,080.74	\$492,725.06	\$597,884.85	\$322,934.74	117.45
	SPED Costs		20.44	1.05	6.30	17.92	5.65	4.77	10.51	(3.97)	21.34		9.33
	GFOE	\$2,566,092.44	\$2,919,411.85	\$2,855,719.61	\$3,077,887.01	\$3,241,658.20	\$3,454,390.04	\$3,594,418.29	\$3,560,098.32	\$3,602,425.76	\$4,408,113.18	\$1,842,020.74	71.78
			13.77	(2.18)	7.78	5.32	6.56	4.05	(0.95)	1.19	22.37		6.43
12-0032-000	RISING CITY PUBLIC SCHOOLS	\$117,018.50	\$97,407.18	\$111,139.58									
		\$1,670,329.87	\$1,727,492.18	\$1,635,042.37									
06-0075-000	RIVERSIDE PUBLIC SCHOOLS							\$217,304.49	\$281,094.11	\$377,246.98	\$249,561.00		
								\$4,920,269.16	\$4,700,884.20	\$4,368,973.97	\$4,161,447.10		
75-0100-000	ROCK COUNTY PUBLIC SCHOOLS	\$338,288.68	\$308,591.00	\$321,402.00	\$381,040.00	\$329,201.00	\$346,671.00	\$292,073.00	\$354,292.00	\$350,258.00	\$340,797.00	\$2,508.32	0.74
	SPED Costs		(8.78)	4.15	18.56	(13.60)	5.31	(15.75)	21.30	(1.14)	(2.70)		0.82
	GFOE	\$2,863,084.93	\$2,973,522.00	\$3,094,854.00	\$2,988,905.00	\$3,089,544.00	\$3,072,094.00	\$3,004,753.00	\$3,336,689.00	\$3,569,035.00	\$3,791,288.00	\$928,203.07	32.42
			3.86	4.08	(3.42)	3.37	(0.56)	(2.19)	11.05	6.96	6.23		3.26
05-0071-000	SANDHILLS PUBLIC SCHOOLS	\$98,045.00	\$107,792.00	\$154,938.00	\$140,912.00	\$152,851.00	\$147,830.00	\$147,069.00	\$179,942.00	\$164,776.00	\$141,332.00	\$43,287.00	44.15
	SPED Costs		9.94	43.74	(9.05)	8.47	(3.28)	(0.51)	22.35	(8.43)	(14.23)		5.44
	GFOE	\$1,842,587.00	\$1,983,875.00	\$2,027,615.00	\$2,090,446.00	\$2,172,384.00	\$2,114,492.00	\$2,207,610.00	\$2,290,807.00	\$2,274,218.00	\$2,397,581.00	\$554,994.00	30.12
			7.67	2.20	3.10	3.92	(2.66)	4.40	3.77	(0.72)	5.42		3.01
54-0505-000	SANTEE COMMUNITY SCHOOLS	\$457,939.00	\$473,932.00	\$510,753.00	\$536,049.00	\$667,564.00	\$716,916.00	\$783,521.00	\$844,233.00	\$1,040,235.00	\$1,106,497.00	\$648,558.00	141.63
	SPED Costs		3.49	7.77	4.95	24.53	7.39	9.29	7.75	23.22	6.37		10.53
	GFOE	\$3,402,844.00	\$3,216,032.00	\$3,238,820.00	\$3,436,109.00	\$3,464,757.00	\$3,905,525.00	\$4,632,644.00	\$4,758,778.00	\$5,686,086.00	\$6,053,254.00	\$2,650,410.00	77.89
			(5.49)	0.71	6.09	0.83	12.72	18.62	2.72	19.49	6.46		6.91
21-0084-000	SARGENT PUBLIC SCHOOLS	\$108,928.64	\$91,493.15	\$89,111.13	\$112,406.73	\$117,249.13	\$144,300.00	\$103,403.00	\$140,017.00	\$180,256.00	\$201,044.00	\$92,115.36	84.56
	SPED Costs		(16.01)	(2.60)	26.14	4.31	23.07	(28.34)	35.41	28.74	11.53		9.14
	GFOE	\$2,164,255.76	\$2,195,367.17	\$2,113,856.70	\$2,223,606.07	\$2,386,339.52	\$2,480,718.00	\$2,549,476.00	\$2,563,390.00	\$2,802,592.00	\$2,919,128.00	\$754,872.24	34.88
			1.44	(3.71)	5.19	7.32	3.95	2.77	0.55	9.33	4.16		3.44
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	\$1,385,767.48	\$1,367,900.04	\$1,364,477.74	\$1,183,657.84	\$1,279,699.62	\$1,248,316.83	\$1,466,432.78	\$1,846,353.46	\$1,867,918.96	\$2,081,966.30	\$696,198.82	50.24
	SPED Costs		(1.29)	(0.25)	(13.25)	8.11	(2.45)	17.47	25.91	1.17	11.46		5.21
	GFOE	\$14,352,500.62	\$14,672,591.06	\$13,973,177.74	\$15,584,322.34	\$15,650,478.36	\$16,396,787.62	\$17,404,339.63	\$17,286,623.33	\$17,922,417.52	\$18,505,252.56	\$4,152,751.94	28.93
			2.23	(4.77)	11.53	0.42	4.77	6.14	(0.68)	3.68	3.25		2.95
79-0032-000	SCOTTSBLUFF PUBLIC SCHOOLS	\$2,656,709.00	\$2,963,560.00	\$2,545,978.00	\$2,911,714.00	\$3,165,578.00	\$3,722,306.00	\$4,088,269.00	\$4,296,996.00	\$4,257,518.00	\$4,599,844.00	\$1,943,135.00	73.14
	SPED Costs		11.55	(14.09)	14.37	8.72	17.59	9.83	5.11	(0.92)	8.04		6.69
	GFOE	\$27,306,216.00	\$23,144,678.00	\$21,752,928.00	\$25,183,383.00	\$27,969,448.00	\$29,797,257.00	\$32,501,215.00	\$32,353,618.00	\$33,346,909.00	\$34,218,716.00	\$6,912,500.00	25.31
			(15.24)	(6.01)	15.77	11.06	6.54	9.07	(0.45)	3.07	2.61		2.94
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	\$339,234.62	\$311,796.10	\$262,185.37	\$319,742.40	\$214,513.20	\$311,188.70	\$257,301.79	\$289,601.75	\$290,544.35	\$319,474.18	(\$19,760.44)	(5.83)
	SPED Costs		(8.09)	(15.91)	21.95	(32.91)	45.07	(17.32)	12.55	0.33	9.96		1.74
	GFOE	\$2,968,727.24	\$2,975,164.65	\$3,047,215.89	\$3,132,779.76	\$3,115,784.82	\$3,345,045.57	\$3,397,802.25	\$3,348,423.22	\$3,491,079.90	\$4,317,661.46	\$1,348,934.22	45.44
			0.22	2.42	2.81	(0.54)	7.36	1.58	(1.45)	4.26	23.68		4.48

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
80-0009-000	SEWARD PUBLIC SCHOOLS	\$1,870,694.10	\$1,952,388.70	\$2,141,400.89	\$2,065,273.77	\$2,446,411.54	\$2,223,860.99	\$2,581,940.02	\$2,842,034.43	\$2,591,563.15	\$3,173,883.08	\$1,303,188.98	69.66
	SPED Costs		4.37	9.68	(3.56)	18.45	(9.10)	16.10	10.07	(8.81)	22.47		6.63
	GFOE	\$12,260,219.18	\$12,356,538.37	\$12,263,842.51	\$12,904,236.45	\$13,937,544.31	\$14,516,760.15	\$14,927,882.19	\$15,196,822.17	\$15,610,669.97	\$16,618,432.60	\$4,358,213.42	35.55
			0.79	(0.75)	5.22	8.01	4.16	2.83	1.80	2.72	6.46		3.47
72-0032-000	SHELBY-RISING CITY PUBLIC SCHOOLS	\$281,986.98	\$253,335.58	\$305,004.37	\$340,491.13	\$489,187.81	\$544,156.60	\$603,411.55	\$582,636.38	\$581,365.23	\$632,555.64	\$350,568.66	124.32
	SPED Costs		(10.16)	20.40	11.63	43.67	11.24	10.89	(3.44)	(0.22)	8.81		10.31
	GFOE	\$2,929,026.22	\$3,017,264.23	\$3,268,839.77	\$5,026,177.03	\$5,542,351.92	\$5,353,240.70	\$5,397,048.99	\$5,523,247.57	\$5,873,525.73	\$6,024,744.31	\$3,095,718.09	105.69
			3.01	8.34	53.76	10.27	(3.41)	0.82	2.34	6.34	2.57		9.34
10-0019-000	SHELTON PUBLIC SCHOOLS	\$386,047.00	\$451,978.00	\$432,528.00	\$465,364.00	\$529,962.00	\$451,361.00	\$492,963.00	\$504,349.00	\$530,245.00	\$532,886.00	\$146,839.00	38.04
	SPED Costs		17.08	(4.30)	7.59	13.88	(14.83)	9.22	2.31	5.13	0.50		4.06
	GFOE	\$3,140,271.00	\$3,054,038.00	\$3,107,540.00	\$3,297,420.00	\$3,712,695.00	\$3,747,166.00	\$4,103,053.00	\$4,259,184.00	\$4,411,721.00	\$4,475,223.00	\$1,334,952.00	42.51
			(2.75)	1.75	6.11	12.59	0.93	9.50	3.81	3.58	1.44		4.11
30-0054-000	SHICKLEY PUBLIC SCHOOLS	\$183,277.00	\$186,389.00	\$138,984.00	\$186,065.00	\$217,385.00	\$248,313.00	\$265,155.00	\$342,715.00	\$276,614.00	\$304,316.00	\$121,039.00	66.04
	SPED Costs		1.70	(25.43)	33.88	16.83	14.23	6.78	29.25	(19.29)	10.01		7.55
	GFOE	\$2,111,248.00	\$2,330,421.00	\$2,452,134.00	\$2,402,113.00	\$2,545,728.00	\$2,834,471.00	\$2,763,658.00	\$2,933,099.00	\$3,153,180.00	\$3,322,276.00	\$1,211,028.00	57.36
			10.38	5.22	(2.04)	5.98	11.34	(2.50)	6.13	7.50	5.36		5.26
17-0001-000	SIDNEY PUBLIC SCHOOLS	\$1,321,661.55	\$1,355,894.49	\$1,717,473.80	\$1,343,277.60	\$1,323,011.50	\$1,295,088.70	\$1,226,995.87	\$1,500,659.73	\$1,530,594.51	\$1,578,013.87	\$256,352.32	19.40
	SPED Costs		2.59	26.67	(21.79)	(1.51)	(2.11)	(5.26)	22.30	1.99	3.10		2.89
	GFOE	\$10,916,391.95	\$11,187,399.69	\$10,405,032.12	\$11,493,680.83	\$12,043,708.66	\$12,151,749.87	\$13,284,987.99	\$13,732,786.67	\$14,274,914.04	\$14,283,346.13	\$3,366,954.18	30.84
			2.48	(6.99)	10.46	4.79	0.90	9.33	3.37	3.95	0.06		3.15
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	\$367,145.86	\$415,316.17	\$380,165.75	\$415,641.67	\$388,163.25	\$413,520.39	\$435,101.12	\$526,383.28	\$616,939.45	\$616,254.23	\$249,108.37	67.85
	SPED Costs		13.12	(8.46)	9.33	(6.61)	6.53	5.22	20.98	17.20	(0.11)		6.36
	GFOE	\$3,122,500.51	\$3,460,338.06	\$3,741,127.07	\$3,891,025.67	\$3,804,444.22	\$4,063,807.60	\$4,193,008.39	\$4,475,556.25	\$4,016,716.38	\$4,246,911.09	\$1,124,410.58	36.01
			10.82	8.11	4.01	(2.23)	6.82	3.18	6.74	(10.25)	5.73		3.66
83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	\$121,111.00	\$130,035.00	\$133,137.00	\$149,446.00	\$89,168.00	\$69,371.00	\$75,446.00	\$75,745.00	\$121,290.00	\$116,650.00	(\$4,461.00)	(3.68)
	SPED Costs		7.37	2.39	12.25	(40.33)	(22.20)	8.76	0.40	60.13	(3.83)		2.77
	GFOE	\$2,149,629.00	\$2,213,905.00	\$2,342,238.00	\$2,349,207.00	\$2,499,715.00	\$2,512,443.00	\$2,552,884.00	\$2,705,215.00	\$2,866,338.00	\$2,895,428.00	\$745,799.00	34.69
			2.99	5.80	0.30	6.41	0.51	1.61	5.97	5.96	1.01		3.39
65-2005-000	SO CENTRAL NE UNIFIED SYSTEM 5	\$1,026,924.91	\$1,411,628.94	\$1,664,733.79	\$1,592,882.41	\$1,725,521.48	\$1,506,862.13	\$1,238,945.92	\$1,295,176.22	\$1,672,715.92	\$1,678,127.45	\$651,202.54	63.41
	SPED Costs		37.46	17.93	(4.32)	8.33	(12.67)	(17.78)	4.54	29.15	0.32		7.00
	GFOE	\$7,100,552.80	\$7,576,578.69	\$9,581,382.44	\$9,679,239.28	\$9,675,049.56	\$9,706,536.82	\$10,575,165.24	\$10,285,057.66	\$11,174,620.50	\$10,842,626.82	\$3,742,074.02	52.70
			6.70	26.46	1.02	(0.04)	0.33	8.95	(2.74)	8.65	(2.97)		5.15
22-0011-000	SO SIOUX CITY COMMUNITY SCHS	\$5,247,604.21	\$5,250,011.72	\$5,233,017.67	\$4,950,334.03	\$5,426,254.99	\$5,977,822.37	\$5,971,975.91	\$6,296,923.13	\$6,566,036.23	\$6,861,016.16	\$1,613,411.95	30.75
	SPED Costs		0.05	(0.32)	(5.40)	9.61	10.16	(0.10)	5.44	4.27	4.49		3.13
	GFOE	\$32,405,874.09	\$32,055,710.60	\$28,911,457.61	\$38,404,613.09	\$38,079,480.33	\$38,989,152.77	\$40,605,024.54	\$40,700,417.01	\$42,148,737.33	\$42,630,423.64	\$10,224,549.55	31.55
			(1.08)	(9.81)	32.84	(0.85)	2.39	4.14	0.23	3.56	1.14		3.62

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	\$113,474.65	\$131,402.97	\$158,795.56	\$299,741.61	\$305,274.52	\$389,568.97	\$327,089.50	\$294,533.98	\$351,718.56	\$412,636.80	\$299,162.15	263.64
	SPED Costs		15.80	20.85	88.76	1.85	27.61	(16.04)	(9.95)	19.42	17.32		18.40
	GFOE	\$2,234,716.65	\$2,333,172.59	\$2,554,883.18	\$2,844,656.21	\$2,920,838.39	\$3,345,740.54	\$3,211,857.73	\$3,204,505.10	\$3,452,120.67	\$3,493,268.57	\$1,258,551.92	56.32
			4.41	9.50	11.34	2.68	14.55	(4.00)	(0.23)	7.73	1.19		5.24
77-0046-000	SPRINGFIELD-PLATTEVIEW COMM SCHS	\$1,485,205.00	\$1,593,559.00	\$1,581,758.00	\$1,677,465.00	\$1,613,797.00	\$1,612,906.17	\$1,681,790.63	\$1,599,225.80	\$1,650,859.37	\$1,795,934.76	\$310,729.76	20.92
	SPED Costs		7.30	(0.74)	6.05	(3.80)	(0.06)	4.27	(4.91)	3.23	8.79		2.24
	GFOE	\$11,435,739.00	\$12,542,212.00	\$11,938,354.00	\$12,606,364.00	\$12,406,668.00	\$12,597,052.31	\$12,956,526.19	\$13,387,061.07	\$13,912,932.16	\$15,068,948.05	\$3,633,209.05	31.77
			9.68	(4.81)	5.60	(1.58)	1.53	2.85	3.32	3.93	8.31		3.20
34-0001-000	SOUTHERN SCHOOL DIST 1	\$821,754.71	\$831,495.09	\$792,766.69	\$897,669.62	\$1,024,870.50	\$1,094,504.28	\$937,881.68	\$1,018,036.60	\$1,083,754.44	\$1,069,277.31	\$247,522.60	30.12
	SPED Costs		1.19	(4.66)	13.23	14.17	6.79	(14.31)	8.55	6.46	(1.34)		3.34
	GFOE	\$4,932,716.15	\$4,558,776.25	\$4,331,911.52	\$4,475,246.28	\$5,281,727.44	\$5,486,994.36	\$5,425,552.37	\$5,820,803.85	\$5,878,519.99	\$6,036,756.66	\$1,104,040.51	22.38
			(7.58)	(4.98)	3.31	18.02	3.89	(1.12)	7.28	0.99	2.69		2.50
33-0540-000	SOUTHERN VALLEY SCHOOLS	\$655,821.00	\$694,916.00	\$631,992.00	\$592,041.00	\$701,777.00	\$638,937.00	\$678,762.00	\$830,430.91	\$883,393.00	\$672,130.00	\$16,309.00	2.49
	SPED Costs		5.96	(9.05)	(6.32)	18.54	(8.95)	6.23	22.34	6.38	(23.91)		1.25
	GFOE	\$5,942,056.00	\$5,653,842.00	\$5,453,835.00	\$5,550,334.00	\$6,439,277.00	\$6,099,093.00	\$6,429,883.00	\$6,900,934.60	\$6,949,231.00	\$6,835,922.00	\$893,866.00	15.04
			(4.85)	(3.54)	1.77	16.02	(5.28)	5.42	7.33	0.70	(1.63)		1.77
73-0179-000	SOUTHWEST PUBLIC SCHOOLS	\$297,160.00	\$292,500.00	\$345,332.00	\$251,980.00	\$303,118.00	\$369,015.00	\$413,599.00	\$400,395.00	\$465,083.00	\$453,600.00	\$156,440.00	52.65
	SPED Costs		(1.57)	18.06	(27.03)	20.29	21.74	12.08	(3.19)	16.16	(2.47)		6.01
	GFOE	\$4,335,257.00	\$4,051,403.00	\$3,974,081.00	\$4,446,955.00	\$4,681,953.00	\$4,538,509.00	\$4,698,294.00	\$4,927,866.00	\$5,270,570.00	\$5,161,503.00	\$826,246.00	19.06
			(6.55)	(1.91)	11.90	5.28	(3.06)	3.52	4.89	6.95	(2.07)		2.11
39-0055-000	SPALDING PUBLIC SCHOOLS	\$109,868.13	\$106,661.00	\$100,491.00	\$87,810.00	\$92,751.00	\$98,483.00						
		\$1,442,674.00	\$1,389,926.00	\$1,285,008.00	\$1,406,114.00	\$1,458,217.00	\$1,998,323.00						
06-0017-000	ST EDWARD PUBLIC SCHOOLS	\$251,529.58	\$241,479.09	\$253,704.83	\$263,639.37	\$261,604.93	\$284,711.67	\$345,588.73	\$348,989.29	\$403,036.30	\$480,021.40	\$228,491.82	90.84
	SPED Costs		(4.00)	5.06	3.92	(0.77)	8.83	21.38	0.98	15.49	19.10		7.78
	GFOE	\$1,985,483.40	\$2,035,303.34	\$2,175,961.80	\$2,228,075.61	\$2,278,745.12	\$2,329,426.86	\$2,449,026.21	\$2,598,451.60	\$2,736,607.60	\$2,904,432.57	\$918,949.17	46.28
			2.51	6.91	2.39	2.27	2.22	5.13	6.10	5.32	6.13		4.33
47-0001-000	ST PAUL PUBLIC SCHOOLS	\$612,410.00	\$561,724.00	\$512,134.00	\$755,896.00	\$576,553.00	\$677,863.00	\$751,719.00	\$750,798.00	\$835,091.00	\$947,835.00	\$335,425.00	54.77
	SPED Costs		(8.28)	(8.83)	47.60	(23.73)	17.57	10.90	(0.12)	11.23	13.50		6.65
	GFOE	\$5,608,158.00	\$5,436,990.00	\$5,540,839.00	\$6,437,679.00	\$6,603,351.00	\$7,013,132.00	\$7,737,543.00	\$7,337,634.00	\$7,573,905.00	\$8,099,153.00	\$2,490,995.00	44.42
			(3.05)	1.91	16.19	2.57	6.21	10.33	(5.17)	3.22	6.93		4.35
84-0003-000	STANTON COMMUNITY SCHOOLS	\$659,483.00	\$562,980.00	\$646,274.00	\$655,117.82	\$792,714.40	\$708,634.23	\$716,410.15	\$712,854.99	\$639,876.23	\$592,983.84	(\$66,499.16)	(10.08)
	SPED Costs		(14.63)	14.80	1.37	21.00	(10.61)	1.10	(0.50)	(10.24)	(7.33)		(0.56)
	GFOE	\$4,280,008.00	\$4,195,422.00	\$4,311,371.00	\$4,774,132.28	\$5,159,875.92	\$5,317,505.69	\$5,357,148.32	\$5,554,066.35	\$5,567,724.91	\$5,701,163.15	\$1,421,155.15	33.20
			(1.98)	2.76	10.73	8.08	3.05	0.75	3.68	0.25	2.40		3.30

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
57-0501-000	STAPLETON PUBLIC SCHOOLS	\$266,276.19	\$284,584.57	\$279,239.44	\$282,940.88	\$237,159.37	\$248,713.74	\$269,671.34	\$356,757.61	\$352,276.86	\$390,827.72	\$124,551.53	46.78
	SPED Costs		6.88	(1.88)	1.33	(16.18)	4.87	8.43	32.29	(1.26)	10.94		5.05
	GFOE	\$2,379,859.02	\$2,492,388.33	\$2,419,994.48	\$2,610,098.96	\$2,611,164.25	\$2,811,914.82	\$3,190,529.46	\$3,068,134.50	\$3,279,555.95	\$3,336,051.37	\$956,192.35	40.18
			4.73	(2.90)	7.86	0.04	7.69	13.46	(3.84)	6.89	1.72		3.96
49-0033-000	STERLING PUBLIC SCHOOLS	\$189,659.17	\$273,162.53	\$207,012.58	\$267,838.07	\$235,308.81	\$355,148.72	\$258,248.76	\$284,227.54	\$298,559.86	\$360,099.17	\$170,440.00	89.87
	SPED Costs		44.03	(24.22)	29.38	(12.15)	50.93	(27.28)	10.06	5.04	20.61		10.71
	GFOE	\$2,282,070.29	\$2,331,744.57	\$2,279,653.01	\$2,722,556.35	\$2,663,552.37	\$2,645,669.84	\$2,887,151.14	\$2,913,717.80	\$2,929,119.48	\$3,127,905.63	\$845,835.34	37.06
			2.18	(2.23)	19.43	(2.17)	(0.67)	9.13	0.92	0.53	6.79		3.77
45-0044-000	STUART PUBLIC SCHOOLS	\$196,190.00	\$194,444.00	\$228,506.00	\$230,555.00	\$275,187.00	\$262,898.00	\$293,938.00	\$248,548.00	\$190,094.00	\$193,255.00	(\$2,935.00)	(1.50)
	SPED Costs		(0.89)	17.52	0.90	19.36	(4.47)	11.81	(15.44)	(23.52)	1.66		0.77
	GFOE	\$1,866,359.00	\$1,870,531.00	\$1,898,664.00	\$2,101,010.00	\$2,144,635.00	\$2,316,509.00	\$2,889,628.00	\$2,807,865.00	\$2,794,599.00	\$2,738,025.10	\$871,666.10	46.70
			0.22	1.50	10.66	2.08	8.01	24.74	(2.83)	(0.47)	(2.02)		4.65
24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	\$119,334.00	\$148,794.00	\$160,567.00	\$163,830.00	\$206,419.00	\$191,371.00	\$246,596.00	\$339,447.00	\$361,083.00	\$335,565.00	\$216,231.00	181.20
	SPED Costs		24.69	7.91	2.03	26.00	(7.29)	28.86	37.65	6.37	(7.07)		13.24
	GFOE	\$2,154,969.00	\$2,208,530.00	\$2,296,198.00	\$2,659,944.00	\$2,595,973.00	\$2,881,597.00	\$2,940,687.00	\$3,422,527.00	\$3,789,630.00	\$4,021,201.00	\$1,866,232.00	86.60
			2.49	3.97	15.84	(2.40)	11.00	2.05	16.39	10.73	6.11		7.35
65-0011-000	SUPERIOR PUBLIC SCHOOLS	\$709,987.31	\$1,035,226.51	\$1,078,943.29	\$1,072,993.58	\$1,209,624.69	\$1,067,055.33	\$972,504.18	\$987,069.13	\$987,533.39	\$1,067,476.39	\$357,489.08	50.35
	SPED Costs		45.81	4.22	(0.55)	12.73	(11.79)	(8.86)	1.50	0.05	8.10		5.69
	GFOE	\$4,566,573.94	\$5,085,089.81	\$5,106,694.65	\$5,338,378.03	\$5,574,761.35	\$5,410,526.54	\$5,606,917.53	\$5,580,010.38	\$5,734,909.92	\$6,116,385.56	\$1,549,811.62	33.94
			11.35	0.42	4.54	4.43	(2.95)	3.63	(0.48)	2.78	6.65		3.38
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	\$412,741.38	\$392,900.84	\$382,920.74	\$419,416.00	\$436,523.00	\$380,706.00	\$441,087.00	\$436,687.00	\$462,827.00	\$504,673.00	\$91,931.62	22.27
	SPED Costs		(4.81)	(2.54)	9.53	4.08	(12.79)	15.86	(1.00)	5.99	9.04		2.60
	GFOE	\$4,173,175.08	\$3,971,660.61	\$3,863,647.57	\$3,907,039.00	\$4,027,344.00	\$4,122,461.00	\$4,586,256.00	\$4,828,716.00	\$4,428,130.00	\$4,437,920.00	\$264,744.92	6.34
			(4.83)	(2.72)	1.12	3.08	2.36	11.25	5.29	(8.30)	0.22		0.83
18-0002-000	SUTTON PUBLIC SCHOOLS	\$375,635.99	\$347,955.23	\$378,723.49	\$351,480.86	\$469,330.51	\$442,358.69	\$511,817.86	\$603,078.84	\$552,018.16	\$565,919.52	\$190,283.53	50.66
	SPED Costs		(7.37)	8.84	(7.19)	33.53	(5.75)	15.70	17.83	(8.47)	2.52		5.52
	GFOE	\$4,093,948.68	\$4,005,489.80	\$4,203,737.65	\$4,455,306.82	\$4,513,247.61	\$4,864,558.29	\$4,891,522.45	\$5,157,953.57	\$5,204,804.93	\$5,298,435.03	\$1,204,486.35	29.42
			(2.16)	4.95	5.98	1.30	7.78	0.55	5.45	0.91	1.80		2.95
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	\$816,017.36	\$883,798.64	\$916,163.09	\$954,035.84	\$1,054,912.79	\$1,054,207.77	\$1,102,440.59	\$1,235,303.66	\$1,246,117.00	\$1,355,012.00	\$538,994.64	66.05
	SPED Costs		8.31	3.66	4.13	10.57	(0.07)	4.58	12.05	0.88	8.74		5.87
	GFOE	\$6,703,312.86	\$6,703,787.43	\$6,736,423.12	\$7,256,076.12	\$7,543,788.83	\$7,708,814.77	\$7,868,736.36	\$8,106,346.47	\$8,222,393.00	\$8,656,413.00	\$1,953,100.14	29.14
			0.01	0.49	7.71	3.97	2.19	2.07	3.02	1.43	5.28		2.91
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	\$578,520.10	\$503,552.64	\$560,064.75	\$629,350.91	\$594,763.33	\$702,017.26	\$736,626.69	\$732,039.07	\$700,893.18	\$743,793.00	\$165,272.90	28.57
	SPED Costs		(12.96)	11.22	12.37	(5.50)	18.03	4.93	(0.62)	(4.25)	6.12		3.26
	GFOE	\$5,322,121.86	\$5,379,728.71	\$5,727,168.41	\$6,030,439.64	\$6,404,661.65	\$6,724,070.27	\$6,582,286.10	\$6,688,491.69	\$6,774,109.04	\$7,342,679.00	\$2,020,557.14	37.97
			1.08	6.46	5.30	6.21	4.99	(2.11)	1.61	1.28	8.39		3.69

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
85-0070-000	THAYER CENTRAL COMMUNITY SCHS	\$638,195.10	\$617,096.84	\$509,020.96	\$498,574.64	\$547,203.66	\$571,091.28	\$623,943.68	\$628,237.38	\$683,644.26	\$762,561.59	\$124,366.49	19.49
	SPED Costs		(3.31)	(17.51)	(2.05)	9.75	4.37	9.25	0.69	8.82	11.54		2.39
	GFOE	\$4,752,695.54	\$4,868,338.04	\$4,883,091.95	\$5,087,796.00	\$5,571,591.21	\$5,582,925.90	\$5,624,475.28	\$5,873,032.70	\$6,518,003.61	\$6,425,770.05	\$1,673,074.51	35.20
			2.43	0.30	4.19	9.51	0.20	0.74	4.42	10.98	(1.42)		3.49
86-0001-000	THEDFORD PUBLIC SCHOOLS	\$128,726.06	\$134,646.29	\$97,281.63	\$98,745.77	\$94,576.44	\$107,477.15	\$147,681.10	\$144,037.66	\$163,166.73	\$201,887.21	\$73,161.15	56.83
	SPED Costs		4.60	(27.75)	1.51	(4.22)	13.64	37.41	(2.47)	13.28	23.73		6.64
	GFOE	\$1,806,244.26	\$1,935,900.32	\$1,899,739.43	\$1,874,298.03	\$2,000,234.87	\$2,131,137.34	\$2,291,715.42	\$2,315,787.37	\$2,391,797.75	\$2,409,934.42	\$603,690.16	33.42
			7.18	(1.87)	(1.34)	6.72	6.54	7.53	1.05	3.28	0.76		3.32
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	\$573,417.11	\$545,485.98	\$534,652.83	\$518,257.87	\$562,481.82	\$667,274.21	\$601,564.63	\$633,345.68	\$692,597.22	\$787,699.10	\$214,281.99	37.37
	SPED Costs		(4.87)	(1.99)	(3.07)	8.53	18.63	(9.85)	5.28	9.36	13.73		3.97
	GFOE	\$4,588,354.33	\$4,629,941.99	\$4,709,726.91	\$5,019,755.50	\$5,210,184.56	\$5,599,548.34	\$5,700,186.01	\$5,866,227.88	\$6,187,601.15	\$6,144,176.01	\$1,555,821.68	33.91
			0.91	1.72	6.58	3.79	7.47	1.80	2.91	5.48	(0.70)		3.33
63-0030-000	TWIN RIVER PUBLIC SCHOOLS	\$376,820.88	\$408,183.78	\$534,070.98	\$544,833.29	\$605,394.10	\$713,839.05	\$683,301.04	\$766,828.87	\$708,086.35	\$876,822.48	\$500,001.60	132.69
	SPED Costs		8.32	30.84	2.02	11.12	17.91	(4.28)	12.22	(7.66)	23.83		10.48
	GFOE	\$4,637,643.72	\$4,688,203.09	\$5,617,621.19	\$5,160,454.02	\$5,599,138.61	\$6,304,318.62	\$6,506,156.59	\$6,715,074.64	\$6,847,023.62	\$7,324,063.46	\$2,686,419.74	57.93
			1.09	19.82	(8.14)	8.50	12.59	3.20	3.21	1.96	6.97		5.47
87-0016-000	UMONHONNATION PUBLIC SCHS	\$1,076,908.00	\$868,128.00	\$859,102.00	\$1,191,740.00	\$1,152,355.00	\$1,074,655.00	\$1,072,837.00	\$1,433,749.00	\$1,745,336.00	\$2,047,376.00	\$970,468.00	90.12
	SPED Costs		(19.39)	(1.04)	38.72	(3.30)	(6.74)	(0.17)	33.64	21.73	17.31		8.97
	GFOE	\$5,995,119.00	\$5,678,694.00	\$6,046,782.00	\$6,870,985.00	\$6,465,295.00	\$5,689,515.00	\$6,081,547.00	\$12,690,469.00	\$8,542,563.00	\$13,081,722.00	\$7,086,603.00	118.21
			(5.28)	6.48	13.63	(5.90)	(12.00)	6.89	108.67	(32.69)	53.14		14.77
16-0006-000	VALENTINE COMMUNITY SCHOOLS	\$1,438,684.95	\$1,578,135.00	\$1,344,393.00	\$1,446,722.00	\$1,373,347.00	\$1,404,586.00	\$1,386,035.00	\$1,198,268.00	\$1,288,407.00	\$1,333,467.00	(\$105,217.95)	(7.31)
	SPED Costs		9.69	(14.81)	7.61	(5.07)	2.27	(1.32)	(13.55)	7.52	3.50		(0.46)
	GFOE	\$9,326,544.73	\$9,353,549.00	\$8,364,087.00	\$8,715,785.00	\$9,093,428.00	\$9,018,208.00	\$9,144,957.00	\$9,381,974.00	\$9,384,192.00	\$9,625,986.00	\$299,441.27	3.21
			0.29	(10.58)	4.20	4.33	(0.83)	1.41	2.59	0.02	2.58		0.45
78-0039-000	WAHOO PUBLIC SCHOOLS	\$1,205,283.55	\$1,203,339.11	\$1,331,061.98	\$1,628,651.46	\$1,680,552.49	\$1,559,809.48	\$1,649,327.76	\$1,855,809.82	\$1,975,028.89	\$2,105,944.75	\$900,661.20	74.73
	SPED Costs		(0.16)	10.61	22.36	3.19	(7.18)	5.74	12.52	6.42	6.63		6.68
	GFOE	\$8,383,069.43	\$8,023,365.62	\$8,103,841.68	\$8,963,619.65	\$9,765,371.67	\$9,715,675.57	\$9,890,244.07	\$10,411,917.57	\$10,850,565.54	\$11,434,018.63	\$3,050,949.20	36.39
			(4.29)	1.00	10.61	8.94	(0.51)	1.80	5.27	4.21	5.38		3.60
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	\$503,759.00	\$528,381.00	\$738,746.00	\$550,501.00	\$622,217.00	\$693,210.00	\$669,615.00	\$682,514.00	\$720,609.00	\$680,013.00	\$176,254.00	34.99
	SPED Costs		4.89	39.81	(25.48)	13.03	11.41	(3.40)	1.93	5.58	(5.63)		4.68
	GFOE	\$4,272,561.00	\$4,212,449.00	\$4,437,896.00	\$4,872,101.00	\$4,881,144.00	\$5,016,250.00	\$5,485,327.00	\$5,643,977.00	\$5,472,819.00	\$5,685,616.00	\$1,413,055.00	33.07
			(1.41)	5.35	9.78	0.19	2.77	9.35	2.89	(3.03)	3.89		3.31
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	\$112,931.11	\$154,362.78	\$162,268.90	\$168,443.75	\$184,614.01	\$221,277.31	\$218,013.76	\$238,260.87	\$258,018.86	\$370,547.00	\$257,615.89	228.12
	SPED Costs		36.69	5.12	3.81	9.60	19.86	(1.47)	9.29	8.29	43.61		14.98
	GFOE	\$2,489,367.68	\$2,638,671.42	\$2,819,248.75	\$3,012,674.33	\$2,805,601.91	\$3,082,733.73	\$3,104,409.81	\$3,212,711.04	\$3,360,792.89	\$3,618,031.00	\$1,128,663.32	45.34
			6.00	6.84	6.86	(6.87)	9.88	0.70	3.49	4.61	7.65		4.35

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
87-0013-000	WALTHILL PUBLIC SCHOOLS	\$681,337.00	\$738,676.00	\$729,850.00	\$751,024.00	\$867,580.00	\$785,375.00	\$884,458.46	\$1,040,609.00	\$1,075,379.00	\$1,101,834.00	\$420,497.00	61.72
	SPED Costs		8.42	(1.19)	2.90	15.52	(9.48)	12.62	17.65	3.34	2.46		5.80
	GFOE	\$4,371,833.00	\$4,352,276.00	\$4,313,640.00	\$4,617,532.00	\$5,284,437.00	\$4,897,501.00	\$5,542,008.52	\$5,758,356.00	\$6,165,362.00	\$6,445,782.00	\$2,073,949.00	47.44
			(0.45)	(0.89)	7.04	14.44	(7.32)	13.16	3.90	7.07	4.55		4.61
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	\$226,534.00	\$269,556.00	\$214,447.00	\$299,643.00	\$305,128.00	\$268,326.00	\$282,584.00	\$291,438.00	\$321,054.00	\$280,897.00	\$54,363.00	24.00
	SPED Costs		18.99	(20.44)	39.73	1.83	(12.06)	5.31	3.13	10.16	(12.51)		3.79
	GFOE	\$2,749,584.00	\$3,217,316.00	\$3,354,116.00	\$3,503,104.00	\$3,219,911.00	\$3,193,567.00	\$3,314,738.00	\$3,438,677.00	\$3,843,165.00	\$3,610,010.00	\$860,426.00	31.29
			17.01	4.25	4.44	(8.08)	(0.82)	3.79	3.74	11.76	(6.07)		3.34
54-0576-000	WAUSA PUBLIC SCHOOLS	\$204,968.00	\$197,076.00	\$226,893.00	\$274,874.00	\$355,627.00	\$310,957.00	\$322,031.00	\$229,769.00	\$276,534.00	\$328,814.00	\$123,846.00	60.42
	SPED Costs		(3.85)	15.13	21.15	29.38	(12.56)	3.56	(28.65)	20.35	18.91		7.05
	GFOE	\$2,080,143.00	\$2,071,421.00	\$1,988,970.00	\$2,379,909.00	\$2,577,350.00	\$2,947,846.00	\$2,661,575.00	\$2,764,476.00	\$2,741,091.00	\$3,107,988.00	\$1,027,845.00	49.41
			(0.42)	(3.98)	19.66	8.30	14.38	(9.71)	3.87	(0.85)	13.39		4.96
55-0145-000	WAVERLY SCHOOL DISTRICT 145	\$2,728,768.19	\$2,578,547.44	\$2,314,532.80	\$2,452,908.82	\$2,300,344.39	\$2,548,634.36	\$2,679,356.36	\$2,687,870.07	\$2,724,143.92	\$2,676,329.51	(\$52,438.68)	(1.92)
	SPED Costs		(5.51)	(10.24)	5.98	(6.22)	10.79	5.13	0.32	1.35	(1.76)		(0.02)
	GFOE	\$15,750,056.10	\$15,471,860.89	\$14,949,323.66	\$16,068,962.23	\$16,812,241.80	\$16,888,373.68	\$17,639,260.94	\$17,866,905.78	\$18,762,713.96	\$19,690,656.08	\$3,940,599.98	25.02
			(1.77)	(3.38)	7.49	4.63	0.45	4.45	1.29	5.01	4.95		2.57
90-0017-000	WAYNE COMMUNITY SCHOOLS	\$929,446.00	\$921,521.00	\$952,885.00	\$989,741.00	\$1,024,383.00	\$1,109,529.00	\$1,250,526.00	\$1,309,251.00	\$1,262,289.00	\$1,354,168.00	\$424,722.00	45.70
	SPED Costs		(0.85)	3.40	3.87	3.50	8.31	12.71	4.70	(3.59)	7.28		4.37
	GFOE	\$7,543,092.00	\$7,679,963.00	\$7,959,277.00	\$7,944,136.00	\$8,539,728.00	\$9,247,466.00	\$9,392,347.00	\$9,709,960.00	\$10,174,261.00	\$10,307,470.00	\$2,764,378.00	36.65
			1.81	3.64	(0.19)	7.50	8.29	1.57	3.38	4.78	1.31		3.57
13-0022-000	WEEPING WATER PUBLIC SCHOOLS	\$1,068,106.00	\$607,530.00	\$456,554.00	\$507,551.00	\$539,738.00	\$534,011.00	\$427,924.00	\$339,520.00	\$342,979.00	\$368,848.00	(\$699,258.00)	(65.47)
	SPED Costs		(43.12)	(24.85)	11.17	6.34	(1.06)	(19.87)	(20.66)	1.02	7.54		(9.28)
	GFOE	\$4,363,341.00	\$4,130,473.00	\$3,813,264.00	\$4,208,703.00	\$4,475,251.00	\$4,709,934.00	\$4,624,908.00	\$4,627,993.00	\$4,329,563.00	\$4,505,070.00	\$141,729.00	3.25
			(5.34)	(7.68)	10.37	6.33	5.24	(1.81)	0.07	(6.45)	4.05		0.53
45-0239-000	WEST HOLT PUBLIC SCHOOLS	\$567,543.00	\$529,239.00	\$595,080.00	\$619,635.00	\$656,596.00	\$651,145.00	\$641,843.00	\$748,891.00	\$787,710.00	\$846,859.00	\$279,316.00	49.21
	SPED Costs		(6.75)	12.44	4.13	5.96	(0.83)	(1.43)	16.68	5.18	7.51		4.77
	GFOE	\$4,698,285.00	\$4,560,498.00	\$4,717,932.00	\$5,103,040.00	\$4,945,698.00	\$4,954,840.00	\$5,132,551.00	\$5,707,019.00	\$6,221,328.00	\$6,273,862.00	\$1,575,577.00	33.54
			(2.93)	3.45	8.16	(3.08)	0.18	3.59	11.19	9.01	0.84		3.38
20-0001-000	WEST POINT PUBLIC SCHOOLS	\$979,385.00	\$1,109,321.00	\$1,180,274.00	\$1,243,066.00	\$1,450,043.00	\$1,543,999.00	\$1,458,293.00	\$1,523,791.00	\$1,448,931.00	\$1,310,568.00	\$331,183.00	33.82
	SPED Costs		13.27	6.40	5.32	16.65	6.48	(5.55)	4.49	(4.91)	(9.55)		3.62
	GFOE	\$7,344,565.00	\$7,832,452.00	\$7,971,825.00	\$8,910,378.00	\$8,864,538.00	\$9,867,311.00	\$10,351,799.00	\$10,343,037.00	\$10,415,627.00	\$9,964,242.00	\$2,619,677.00	35.67
			6.64	1.78	11.77	(0.51)	11.31	4.91	(0.08)	0.70	(4.33)		3.58
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	\$6,366,118.00	\$7,304,892.00	\$7,648,640.00	\$7,628,782.00	\$7,736,091.00	\$8,016,276.00	\$8,584,855.00	\$7,942,937.00	\$9,655,858.00	\$10,675,103.00	\$4,308,985.00	67.69
	SPED Costs		14.75	4.71	(0.26)	1.41	3.62	7.09	(7.48)	21.57	10.56		6.22
	GFOE	\$58,973,176.00	\$61,177,835.00	\$59,793,150.00	\$62,129,653.00	\$64,122,013.00	\$67,566,340.00	\$68,543,881.00	\$66,183,146.00	\$64,472,032.00	\$75,925,370.00	\$16,952,194.00	28.75
			3.74	(2.26)	3.91	3.21	5.37	1.45	(3.44)	(2.59)	17.76		3.02

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
92-0045-000	WHEELER CENTRAL SCHOOLS	\$126,214.00	\$94,643.00	\$127,869.00	\$114,960.00	\$91,644.00	\$96,521.00	\$102,096.00	\$100,394.00	\$114,968.00	\$130,101.00	\$3,887.00	3.08
	SPED Costs		(25.01)	35.11	(10.10)	(20.28)	5.32	5.78	(1.67)	14.52	13.16		1.87
	GFOE	\$1,940,659.00	\$1,891,045.00	\$2,046,306.00	\$2,138,321.00	\$2,122,886.00	\$2,414,898.00	\$2,163,610.00	\$2,203,265.00	\$2,719,200.00	\$3,054,748.00	\$1,114,089.00	57.41
			(2.56)	8.21	4.50	(0.72)	13.76	(10.41)	1.83	23.42	12.34		5.60
76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	\$410,148.74	\$401,054.98	\$540,447.10	\$570,246.08	\$499,045.90	\$513,614.30	\$476,769.29	\$615,587.19	\$716,383.07	\$781,425.89	\$371,277.15	90.52
	SPED Costs		(2.22)	34.76	5.51	(12.49)	2.92	(7.17)	29.12	16.37	9.08		8.43
	GFOE	\$4,741,354.25	\$4,848,929.52	\$4,931,673.15	\$5,371,747.97	\$5,533,479.27	\$5,708,302.11	\$5,917,127.43	\$6,095,149.70	\$6,380,953.91	\$6,574,016.42	\$1,832,662.17	38.65
			2.27	1.71	8.92	3.01	3.16	3.66	3.01	4.69	3.03		3.72
50-0001-000	WILCOX-HILDRETH PUBLIC SCHOOLS	\$386,248.00	\$359,539.00	\$392,512.00	\$271,881.00	\$457,718.00	\$498,083.00	\$497,498.00	\$392,010.00	\$413,791.00	\$270,176.00	(\$116,072.00)	(30.05)
	SPED Costs		(6.91)	9.17	(30.73)	68.35	8.82	(0.12)	(21.20)	5.56	(34.71)		(0.20)
	GFOE	\$3,537,735.00	\$3,667,369.00	\$3,877,428.00	\$3,925,650.00	\$3,940,354.00	\$4,359,037.00	\$3,823,576.00	\$4,321,615.00	\$4,208,059.00	\$4,701,328.00	\$1,163,593.00	32.89
			3.66	5.73	1.24	0.37	10.63	(12.28)	13.03	(2.63)	11.72		3.50
87-0017-000	WINNEBAGO PUBLIC SCHOOLS	\$1,728,026.00	\$1,845,399.00	\$2,065,628.00	\$2,131,798.00	\$2,364,463.00	\$2,446,559.00	\$2,701,138.00	\$2,632,242.00	\$2,780,477.00	\$2,834,054.00	\$1,106,028.00	64.01
	SPED Costs		6.79	11.93	3.20	10.91	3.47	10.41	(2.55)	5.63	1.93		5.75
	GFOE	\$6,239,499.00	\$6,739,600.00	\$6,958,700.00	\$8,168,648.00	\$8,672,246.00	\$8,857,651.00	\$9,534,172.00	\$10,221,771.00	\$13,297,284.00	\$11,495,419.00	\$5,255,920.00	84.24
			8.02	3.25	17.39	6.17	2.14	7.64	7.21	30.09	(13.55)		7.59
90-0595-000	WINSIDE PUBLIC SCHOOLS	\$204,997.78	\$227,143.87	\$310,845.30	\$324,915.38	\$320,975.28	\$249,705.12	\$266,448.60	\$300,952.04	\$353,316.40	\$324,138.95	\$119,141.17	58.12
	SPED Costs		10.80	36.85	4.53	(1.21)	(22.20)	6.71	12.95	17.40	(8.26)		6.40
	GFOE	\$2,609,643.43	\$2,746,836.01	\$2,817,380.17	\$3,099,185.96	\$3,185,117.16	\$3,310,475.39	\$3,370,539.84	\$3,720,856.65	\$3,530,098.91	\$3,683,042.86	\$1,073,399.43	41.13
			5.26	2.57	10.00	2.77	3.94	1.81	10.39	(5.13)	4.33		3.99
20-0030-000	WISNER-PILGER PUBLIC SCHOOLS	\$537,580.32	\$562,854.27	\$599,300.45	\$596,170.67	\$645,233.94	\$632,820.40	\$743,564.72	\$743,275.44	\$713,761.43	\$767,171.53	\$229,591.21	42.71
	SPED Costs		4.70	6.48	(0.52)	8.23	(1.92)	17.50	(0.04)	(3.97)	7.48		4.21
	GFOE	\$4,880,584.32	\$4,987,260.26	\$5,385,182.47	\$5,547,634.65	\$5,614,676.43	\$6,433,108.21	\$6,767,770.40	\$6,715,484.27	\$6,841,045.64	\$6,789,647.58	\$1,909,063.26	39.12
			2.19	7.98	3.02	1.21	14.58	5.20	(0.77)	1.87	(0.75)		3.83
40-0083-000	WOOD RIVER RURAL SCHOOLS	\$460,058.00	\$530,629.00	\$553,930.00	\$684,091.00	\$703,647.00	\$556,796.00	\$619,538.00	\$515,354.00	\$513,123.00	\$495,183.00	\$35,125.00	7.63
	SPED Costs		15.34	4.39	23.50	2.86	(20.87)	11.27	(16.82)	(0.43)	(3.50)		1.75
	GFOE	\$5,399,104.00	\$5,852,353.00	\$6,284,378.00	\$6,114,962.00	\$6,426,911.00	\$6,582,692.00	\$6,441,901.00	\$6,870,329.00	\$7,345,581.00	\$7,365,311.00	\$1,966,207.00	36.42
			8.39	7.38	(2.70)	5.10	2.42	(2.14)	6.65	6.92	0.27		3.59
14-0101-000	WYNOT PUBLIC SCHOOLS	\$234,413.00	\$211,350.00	\$231,540.18	\$240,040.93	\$235,001.00	\$223,439.00	\$195,762.00	\$170,087.00	\$184,242.00	\$178,494.00	(\$55,919.00)	(23.85)
	SPED Costs		(9.84)	9.55	3.67	(2.10)	(4.92)	(12.39)	(13.12)	8.32	(3.12)		(2.66)
	GFOE	\$1,670,781.00	\$1,679,977.00	\$1,705,041.02	\$1,795,627.54	\$2,204,886.00	\$2,086,232.00	\$2,337,334.00	\$2,565,977.00	\$2,654,179.00	\$2,668,572.00	\$997,791.00	59.72
			0.55	1.49	5.31	22.79	(5.38)	12.04	9.78	3.44	0.54		5.62
93-0012-000	YORK PUBLIC SCHOOLS	\$1,897,001.25	\$1,714,388.10	\$1,670,755.93	\$2,233,155.59	\$1,938,518.97	\$1,938,039.10	\$2,146,974.87	\$2,150,358.22	\$2,201,048.31	\$2,160,517.29	\$263,516.04	13.89
	SPED Costs		(9.63)	(2.55)	33.66	(13.19)	(0.02)	10.78	0.16	2.36	(1.84)		2.19
	GFOE	\$13,177,654.00	\$11,847,324.96	\$11,196,396.86	\$12,057,746.24	\$13,006,134.17	\$13,622,489.07	\$14,634,035.75	\$14,586,129.92	\$14,611,783.39	\$15,044,441.60	\$1,866,787.60	14.17
			(10.10)	(5.49)	7.69	7.87	4.74	7.43	(0.33)	0.18	2.96		1.66

Co-Dist-No	School	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	10 Year Change (\$)	10 Year Change (%)
78-0009-000	YUTAN PUBLIC SCHOOLS	\$478,749.82	\$414,251.10	\$436,668.36	\$546,855.04	\$582,741.91	\$603,092.91	\$580,266.45	\$688,109.00	\$798,830.94	\$813,485.41	\$334,735.59	69.92
	SPED Costs		(13.47)	5.41	25.23	6.56	3.49	(3.78)	18.59	16.09	1.83		6.66
	GFOE	\$4,658,199.51	\$4,292,227.06	\$4,078,917.16	\$4,688,811.56	\$4,959,307.70	\$4,874,263.12	\$5,325,336.37	\$5,506,936.00	\$5,746,607.68	\$5,644,410.25	\$986,210.74	21.17
			(7.86)	(4.97)	14.95	5.77	(1.71)	9.25	3.41	4.35	(1.78)		2.38