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**A financial impact analysis of the political subdivision Budget
Limit Act of 1979 on Nebraska Class II school districts**

Mahlin, Kenneth Eugene, Jr., Ed.D.

The University of Nebraska - Lincoln, 1988

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**300 N. Zeeb Rd.
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A FINANCIAL IMPACT ANALYSIS OF THE POLITICAL
SUBDIVISION BUDGET LIMIT ACT OF 1979 ON
NEBRASKA CLASS II SCHOOL DISTRICTS

by

Kenneth E. Mahlin, Jr.

A DISSERTATION

Presented to the Faculty of
The Graduate College in the University of Nebraska
In Partial Fulfillment of Requirements
For the Degree of Doctor of Education
Major: Interdepartmental Area of Administration,
Curriculum and Instruction

Under the Supervision of Professors Miles Bryant
and John Creswell

Lincoln, Nebraska

December 1988

TITLE

A FINANCIAL IMPACT ANALYSIS OF THE POLITICAL
SUBDIVISION BUDGET LIMIT ACT OF 1979 ON NEBRASKA
CLASS II SCHOOL DISTRICTS
BY

Kenneth E. Mahlin Jr.

APPROVED	DATE
<u>Professor John Creswell</u>	<u>October 14, 1988</u>
<u>Professor Miles Bryant</u>	<u>October 14, 1988</u>
<u>Professor C. Cale Hudson</u>	<u>October 14, 1988</u>
<u>Professor Ronald Joeke</u>	<u>October 14, 1988</u>
<u>Professor Sheldon Stick</u>	<u>October 14, 1988</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

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A FINANCIAL IMPACT ANALYSIS OF THE POLITICAL
SUBDIVISION BUDGET LIMIT ACT OF 1979 ON
NEBRASKA CLASS II SCHOOL DISTRICTS

Kenneth E. Mahlin Jr., Ed.D.

University of Nebraska, 1988

Co-advisers: Miles Bryant and John Creswell

The purpose of this study is to investigate the impact of the Budget Limit Act of 1979 on Nebraska Class II school district budgets by examining spending and revenue collecting trends during two time frames. The study examines five expenditure variables: (1) total district expenditures; (2) instruction; (3) operation/maintenance of plant; (4) transportation; and (5) average cost per pupil. The four revenue variables examined are: (1) property taxes; (2) state aid; (3) county receipts; and (4) annual ending cash balances.

The major findings of this study are that: (1) the cost per pupil, using constant dollars, continued to increase during the limited time frame, but the rate of increase was lower; (2) the rate of increase for revenue collecting was lower during the limited time frame, but the rate of increase exceeded the 7% annual limit allowed by the law for three of the six limited years; (3) the rate of increase for total spending was lower during the limited time frame, but the rate of increase exceed the 7% annual

limit implied by the law for four of the six limited years; and (4) three expenditure variables (instruction, operation/maintenance of plant, and transportation) held a higher percentage of total spending during the limited period than during the non-limited period.

In conclusion, it appears that: (1) the impact of the Budget Limit Act of 1979 on Nebraska Class II school systems was minimal; (2) local boards of education were able to acquire necessary funds; and (3) the local boards of education were in legal compliance with the law, but were able to exceed its limits by using provisions in the law.

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Chapter 1

INTRODUCTION

During the decade of the 1970s, schools across the nation expanded their educational services and programs to students (Public Law 92-318; Public Law 94-142). This expansion was implemented to satisfy the demands of a number of special interest groups concerned with such issues as civil rights for special education,¹ expanded athletic programs,² and an expanded role of the school as an agent for social change (Cloud, 1975; Mercer, 1977; Paulston, 1979). Cloud (1975) and Mercer (1977) indicated that these expanded services caused an increase in the cost of educating each student.

Nationally, people became concerned with annual net increases in school spending because much of the revenue came from property taxes (Brown, 1981; Terrill, 1979; Von Geel, 1978). This national concern about higher property taxes in relation to individual income caused many states to pass laws that limited school spending or that limited the school's ability to levy taxes (Castellani, 1978; Neufeld, 1977; Terrill, 1979).

In 1979, the Nebraska Unicameral passed legislation (LB 285) which limited annual increases in real estate taxes and in other taxes levied for school revenues. This legislation

was the Political Subdivision Budget Limit Act of 1979, known as the "Lid Bill." However, in 1978 just prior to passage of the "Lid Bill," the Nebraska Legislature passed "LB 2" which allowed voters in all individual school districts (Class I, II, III, IV, V, and VI) to impose more restrictions on property tax income than was specified in the Budget Limit Act of 1979. Voters in Nebraska's largest school district, Omaha (a Class V), placed a zero increase on property taxes, even though the "Lid Bill" allowed a 7% increase over the preceding budget year. No such limits were voted on in any Class II school district.

Statement of the Problem

According to Section 77-3413 of the Political Subdivisions Budget Limit Act of 1979 (LB 285, Appendix A), "it will serve the best interests of the people of the State of Nebraska to provide limitations on the allowable annual increase permitted in the continuation budget"

Section 77-3423 states that "no governing body of any political subdivision shall adopt a budget statement pursuant to section 23-925, or pursuant to the charter . . . , in which the anticipated combined receipts for the ensuing fiscal year exceeds an increase of seven percent above the combined receipts budget base" Other sections of this act provided for areas of exemption and for exclusions of such impacts as fuel and significant population increases.

The Nebraska Budget Limit Act of 1979 may have had little or no effect on Class II schools because boards of education may have found ways to circumvent both the provisions and the spirit of the law. However, when school boards did comply with the spirit and the provisions of the law, there may have been an indirect negative impact on some Class II schools because in order to meet increased demands with fewer resources, some schools may have reallocated funds in ways potentially damaging to the welfare of the students. Funds necessary for proper maintenance of buildings and transportation systems or funds that customarily would have been used for new and/or course enrichment programs may have been reallocated to meet the demands of specific class offerings mandated by the Nebraska Department of Education for school approval and/or accreditation.

Dr. Larry Vontz (1985), Deputy Commissioner of Education for Nebraska, indicated that the Lid Bill tended to affect rural Class II school districts sooner than it did larger schools, provided the school districts complied with the law.³ One reason was that Class II schools had few teachers per subject which allowed less flexibility in reduction of force. In addition, he noted that Class II schools had fewer classes that were not required for approval and/or accreditation, thus the schools could not easily reduce class offerings.

Purpose of the Study

The principal emphasis of the research for this study was the examination of the possible impact of the lid law on the budgets of Class II school districts; however, other variables that might have affected the budgets were also noted.

This study had three purposes:

1. To determine whether or not the school district's cost per pupil was less or if the rate of increase slowed after implementation of the lid law by comparing changes in expenditures per ADM (average daily membership) during the period of the budget limitation act with a period when there was no limitation, both in current dollars and in constant dollars.

2. To determine whether or not school boards neglected certain expenditure areas in order to maintain spending in other areas by examining changes in revenue and expenditure patterns of selected financial areas within budgets during the period of this study and to compare changes in non-limited years with changes in limited years.

3. To determine whether or not the rate of revenue and spending increases complied with both the letter and the spirit of the law by examining the annual percentage changes in total spending and "limited" revenue collection.

For the purposes of this study, the budgets of the non-limited years consisting of the 1975/76 school year

through the 1978/79 school year and the 1985/86 school year were compared with the budgets for the limited years of the 1979/80 school year through the 1984/85 school year.

Plan of Organization

In Chapter 2, relevant literature is examined which addresses how school districts from across the nation reacted to budget limitation. Also included in the literature review are some of the public's perceptions about the economic and social conditions that lead to the enactment of budget limits in various states.

In Chapter 3, sample selection and the design method are described. A description of each of the procedures employed including data presentation and instrumentation are also included.

The data are analyzed in Chapter 4. Tables and figures which help to clarify the interpretation of the data are also included in this chapter.

Finally, in Chapter 5 the study is summarized and the conclusions and recommendations are presented.

Hypotheses

Four hypotheses guided the investigation:

1. There were no significant differences between current expenditures per ADM of Nebraska's Class II school districts during the period of the Budget Limit Act of 1979

and the non-limited period, when measured in constant dollars.

2. There were no significant differences (as measured in constant dollars) between total expenditures for Nebraska's Class II school districts during the period of the Budget Limit Act of 1979 and total expenditures during the non-limited period.

3. There were no discernible differences between financial patterns for the selected expenditure areas of Instruction, Operation/Maintenance of Plant, and Transportation during the period of the Budget Limit Act of 1979 and financial patterns that occurred during the non-limited period for Nebraska's Class II school districts.

4. There were no discernible differences between the pattern of annual rates of increase from tax revenue sources limited by the Budget Limit Act of 1979 during the period of the Budget Limit Act of 1979 and the annual rates of increase during the non-limited period for Nebraska's Class II school districts.

Definitions

For purposes of this study, the following terms are defined:

1. Class II School Districts: Districts in Nebraska having under 1,000 total population that educate both elementary and secondary school students (Kindergarten

through grade 12). Section 79-102, (Laws 1881; 1949; 1971; 1984) Annotated R.R.S.

2. Accredited Class II Schools: Schools which meet the standards for full accreditation as established by the Nebraska State Board of Education, and Rule 15 which defines the regulations and is referred to as "Rules and Regulations for the Accreditation of Public and Non-public School Systems." A school with more than three "deviations" is on probation for such accreditation. These deviations are defined in Rule 15 and are violations of various rules contained within Rule 15. Rev. 1985.

3. Approved Class II Schools: Schools which meet all of the requirements defined in "Regulations and Procedures for Approving the Continued Legal Operation of All Schools and the Opening of New Schools." The Nebraska State Board of Education through the Nebraska Department of Education defines these requirements in Rule 14.

4. The Lid Bill: The part of the Nebraska Statutes known as "b. Political Subdivision Budget Limit Act of 1979. (77-3412 to 77-3431)." This law limited the amount of yearly increase to 7% on certain tax generated revenues for school districts.

5. Total Expenditures: The total of all areas of the State of Nebraska school budget document showing expenditures. This refers to the total current dollar amount used for operating the school district. With

reference to the Nebraska State Department of Education's Annual Financial Report, the term total General Fund expenditures shall refer to line 311 of that report. For school years prior to the 1977/78 school year, a different form was used and the term shall apply to the corresponding line with reference to the form used during and after the 1977/78 school year to the date of this writing (line 311).

6. Cash on Hand: The amount of money that a school district in Nebraska has on hand at the end of the school year (called "Balance Now in the District Treasury"). School districts are allowed to budget for a "Cash Reserve" to enable a school to pay its bills without having to borrow money from month to month. This budgeted amount is found on the State of Nebraska Budget document (form SD) from the "Auditor of Public Accounts" for all school districts. Property tax money, collected twice a year, is usually paid a full year and a half after the budget of expenses and revenues is developed for a school district. Because of this, school districts need a cash reserve to compensate for expected money not yet received and an uneven monthly income. The budgeted cash reserve is limited to no more than 50% of the total budget of expenses. The "Cash on Hand" for purposes of this study refers to line 320 in the Annual Financial Report (from the Nebraska Department of Education) as used since the 1977/78 school year to the date of this writing. Often there was a difference between the estimated

amounts on the budget document (Cash Reserve) and the actual amounts from the Annual Financial Report (Cash on Hand). Corresponding lines will be used on forms prior to the 1977/78 school year.

7. Lid Bill Revenues: School revenues which were limited to an annual increase of no more than 7% from year to year. These sources of revenues are all state aid and apportionment, all property taxes, special education money, insurance premium tax, and several minor sources. These revenues are listed on the State of Nebraska Budget document (form SD) from the "Auditor of Public Accounts" for all school districts.

8. Non-lid Revenues: Revenue sources which are not limited under the lid bill to 7% annual increases such as federal money, local and county fines, interest on investments, county fines, individual tuition, wards of the court, federal lunch money, starting cash balance, and other minor sources noted in the budget document. These sources are found on the State of Nebraska Budget document (form SD) from the "Auditor of Public Accounts" for all school districts (found in Appendix B).

9. Cost Per Pupil Ratio: The ratio between line 472 column 3 (total annual cost with depreciation and without transfers and capital outlay) and line 468 column 3 (average daily membership) of the "Annual Financial Report" (line $472/\text{line } 468 = \text{cost per pupil}$). (Column 3 is the total of

the Elementary [column 1] and Secondary [column 2] costs as found in the "Annual Financial Report".) All line numbers refer to those Annual Financial Reports used since the 1977/78 school year to the date of this writing, and corresponding lines are used for reports prior to that school year.

10. Average Daily Membership (ADM): The membership averaged for each day school is in operation as shown by line 468 (Column 3, the total for elementary and secondary) from the "Annual Financial Report." A school in operation for 180 days adds the total membership for each of the 180 days and divides by 180. All line numbers refer to Annual Financial Reports used from the 1977/78 school year to the date of this writing and corresponding lines are used for reports prior to that school year.

11. Sinking Funds: Funds that are not a part of the general fund for a school district used for special purposes. The purposes are defined in naming the fund. These funds are found on page 9 of the Annual Financial Report. They are shown in Section D, Part II, line 375 through line 381, in the form used since the 1977/78 school year to the date of this writing. Corresponding lines are referred to for forms used prior to the 1977/78 school year.

12. Local Property Taxes: The tax levied by the local school district on real estate. This refers to line 3 of the Annual Financial Report used from the 1977/78 school year to

the time of this writing and corresponding lines from reports for prior years.

13. Inflation Adjusted Dollars: "Constant dollars" computed from the Consumer Price Index Historical Table (W) revised in 2-3-84 and the revisions through 1987. The base year is 1967 when the ratio equaled 100. When figuring constant dollars for a given year, the ratio given by the "CPI" is divided into the current dollars for any given year in this study. Since the Consumer Price Index refers to an annual average of twelve months from January to December of a given year and school district fiscal years are figured on a September to August time basis, for purposes of this paper, the CPI for a school year refers to the second year of a school term (for example, when computing constant dollars for the 1977/78 school year, the 1978 CPI is used).

14. Instruction Expense: Teacher salaries, text books, teaching supplies, special education, and driver education expenses (line 94, column 3, of the Annual Financial Report). Annual Financial Report lines refer to the form used from the 1977/1978 school year. Corresponding lines are used on prior forms.

15. Operation/Maintenance of Plant: The cost for upkeep of the building, such as custodial supplies, and custodian salaries. This expense equals the sum of lines 236 and 247, column 3, of the Annual Financial Report. The lines refer to the form used from the 1977/78 school year to the

date of this writing. Data from prior years are from corresponding lines.

16. Transportation: Salaries of bus drivers, gas for the school buses, and all repairs, etc. (line 264, column 3, of the "Annual Financial Report.") This line refers to the form used from the 1977/78 school year to the date of this writing. Corresponding lines are used on prior reports.

17. 1976/77 School Year: This school year was a 14-month school year for Class II school districts in Nebraska. The Department of Education used this year to place Class II districts on the same fiscal year as Class III and above districts. Data gathered for purposes of comparison are for that year divided by 14 and then multiplied by 12.

Assumptions

For purposes of this study, the following six assumptions were made:

1. All reports used for this study were filled out accurately by school district personnel.

2. Nebraska Class II school districts would be affected earlier than other classes of school districts by the Budget Limit Act of 1979, because they had the fewest services which could be reduced before services essential for accreditation and/or approval would have to be reduced. Class II schools also had the fewest teachers and often only

one teacher to a department thus making a reduction in total expenditures by reducing teacher numbers very difficult.

3. All money spent was used for the stated purpose of the general fund, and large amounts of dollars were not transferred to activity funds as a means to circumvent the Budget Limit Act of 1979.

4. School districts did not, just prior to the implementation of the Budget Limit Act of 1979, artificially increase their budget of expenditures to offset any anticipated effects of the limitation.

5. The purpose of the Budget Limit Act of 1979 was to lower the annual rate of increase for taxes and for expenditures to 7% or less.

6. The voters did not wish to give up any services after the implementation of the Budget Limit Act of 1979.

Delimitations and Limitations of the Study

Because this study focuses on a single group of Nebraska schools and examines only selected financial and attendance variables, several delimitations and limitations are presented.

Delimitations of the Study

1. The population for this study is a sample of Nebraska Class II school districts.

2. This study concentrates on selected financial figures from each sampled district's Annual Financial Report.

3. This study reviews the appropriate areas of the Annual Financial Report for the sample school districts.

4. This study is descriptive.

Limitations in the Study

1. The conclusions are limited to Class II school districts in Nebraska.

2. The conclusions are limited to the evaluation of financial data drawn from the 11 school years from 1975/76 through and including 1985/86.

3. The conclusions are limited to those drawn from financial data shown on the Annual Financial Report respective to the selected lines on the report and to observations made from data gathered from the sample schools.

4. Not all variables and their spurious effects on the relationship between the law and school budgets are examined.

5. Hypotheses 3 and 4 are not tested statistically (see Chapter 3, Procedures and Data Presentation).

Significance of the Study

The findings of this study should be of value to Nebraska Class II schools and to the State Unicameral for the following reasons:

1. The study identifies the impact of the Budget Limit Act of 1979 and of the average daily membership on the school cost per pupil ratio for Class II districts.

2. The study indicates financial patterns of Class II schools with relation to their apparent priorities. It also shows whether or not selected financial areas experienced net gains or losses of funds.

3. The study gives some insight into whether or not the Budget Limit Act of 1979 curbed tax increases and school expenditures to no more than a 7% annual increase, in terms of current dollars. In addition, the study indicates whether or not the Nebraska Class II school boards complied with the provisions and spirit of the law.

4. Finally, this study puts into perspective, for interested parties such as the Nebraska Unicameral, the viability of future budget limitations on Class II schools.

Chapter 2

REVIEW OF THE LITERATURE

To facilitate a review of the literature which is relevant to the problems examined, Chapter 2 is divided into four sections. First, a review of the literature which relates to school budgets and limitations placed on those budgets is provided. Second, the literature on the national economic climate which prompted spending and/or revenue limitations is reviewed. Third, literature that discusses how school districts complied with their respective fiscal limitations is reviewed. Fourth, public opinion with reference to the results of compliance is reviewed.

School Budgets and Limitations

Hack (1981) noted that there were few research studies about a school district's response to pressure for increased fiscal accountability. Research that has been conducted falls into two categories: (1) studies of fiscal limitations and control and (2) normative discussions of the purposes served by fiscal accountability. Hack noted that the following factors led to greater state control over local taxing powers: (1) public demand for property tax relief, (2) court mandates for the upgrading of assessment

practices, (3) state assumption of a larger proportion of the state-local expenditures, (4) greater state control over the increases in school expenditures, and (5) legislative pressure to restrict local taxing and spending powers to withstand the pressure for additional spending in general and in employee wages and fringe benefits in particular. He also noted that since the passage of Proposition 13 in California in June of 1978 literature on tax and expenditure limitations was being developed even though much of it did not center specifically on schools.

To begin the literature review, a search was made of the Comprehensive Dissertation Abstracts Index from 1979 through 1986. The specific topics searched under the broad areas of education/schools were: Budget, Budgeting, Finance, Finances, Financial, Financing, and Taxes. Most of the studies dealt with equity problems, voting behaviors on referendums, income as a measure of funding schools, changes in governmental regulations, the use of Zero-Based Budgeting, and the impact of state aid.⁴

Three studies were found on the internal reactions of schools as they allocated resources in compliance to fiscal limitations. These three studies were Wilder's (1983) examination of a suburban Massachusetts school, Levenson's (1984) research of two suburban Massachusetts schools, and Branstrator's (1984) more extensive research of 41 Iowa schools.

Wilder (1983) examined specific school superintendent political leadership behaviors in the context of budget making. The data were collected from one suburban Massachusetts school district during the first year of Proposition 2 1/2, a tax-cutting measure proposed in 1980. The findings revealed that:

existing philosophies of public education were Basic Education vs. Comprehensive Education. Emergent philosophies such as the necessity to limit the clientele the schools served and to retain administrators were important in the budget debates. Analysis discovered three implicit guidelines in making budget decisions: the Rules of Consistency, Equity, and Rationality. Interactions between leaders and followers were characterized by a single principle, Maximizing Harmony, initiated primarily by the Superintendent. (p. 44/1289)

Levenson (1984) studied the reactions of two suburban Massachusetts school systems to Proposition 2 1/2. The purpose of the study was to examine the ways the Brookline and Newton policy-makers, the superintendents, and the school committees, responded to the pressures of decreased funding and the end of fiscal autonomy. She drew the following conclusions:

(1) Retrenchment strategies differed in response to community history and politics; (2) Superintendents' and school committees' decisions in the beginning of the budget process had direct impact on the amount of budget cuts in response to Proposition 2 1/2; (3) Fiscal retrenchment is easier to implement when there is previous experience with fiscal stress or political conflict arising from limited resources; (4) A school leader who chooses unifying rather than divisive strategies is likely to minimize conflict; and (5) Evidence of conflict should not be confused with long-run success in managing a shrinking budget, nor should conflict be confused with failure. (p. 45/1595)

Branstrator (1984) researched the adjustment of 41 Iowa schools to a less than one percent budget increase. He used two school years in his study: 1982-1983 and 1983-1984. He addressed three relevant questions in his research: (1) How did local school districts determine areas to be cut or reduced? (2) What changes were made by districts to stay within budget limitations? and (3) What other funding sources were utilized in the 41 school districts? Branstrator found that:

Budget development was a function of the administration and board of education. The general public was not involved in the budget preparation process. High school educational programs were more affected by budget cuts than were the elementary or junior high/middle schools. Staff reduction was a major method to reduce expenditures, but the over-all pupil-teacher ratio remained constant. Generally, school buildings were not closed, but many energy conservation modifications were made to buildings. Districts reported a reduction in transportation service and in the quality of equipment. District reorganization was not a high priority for budget containment, and additional tax levies requiring voter approval were not used as extensively as those requiring only board of education approval. (p. 45/3449)

Researchers had given little attention to: (1) comparing the changes in total expenditures of periods without fiscal limitations with the changes in total expenditures of periods with fiscal limitations on revenues, (2) comparing the changes in internal expenditure patterns of school districts during periods without fiscal revenue limitations with the internal expenditure patterns of the same districts during periods of fiscal revenue limitations,

(3) the extent to which school districts complied with the various limitations, and (4) the methods used by schools to avoid compliance where schools did not comply.

Researchers had given some attention to the effectiveness of Nebraska's budget limitation act of 1979 for five Nebraska Class III school districts. In a study of five such school districts, Jonathan Burkey (1982)⁵ found that:

(1) budget expenditures for F.I.C.A., fuel and electricity were overestimated when compared to actual expenditures for these same items, (2) budget cash receipts for the general fund were generally underestimated when compared to actual cash receipts, and (3) the majority of school districts increased both the net cash balances as well as their necessary cash reserves during the budget years of this study. (p. iv, unpublished field study)

Burkey implied that his sample schools were not always in compliance with the Budget Limit Act of 1979, but he concluded that:

(1) the procedure of overestimating budget expenditures excluded by the 7% Lid was used to increase actual cash balances, (2) the procedure of underestimating budget cash receipts was used to increase actual cash balances, and (3) necessary cash reserves increased as net cash balances increased to enable school districts to raise budget bases by the full amount allowed by the 7% Lid. (p. v, unpublished field study)

No studies were found that addressed these issues for Class II school districts.

Analyses of National Economic Climate

Budget limitations seemed to be a common response on the part of state legislatures and voters to a number of

economic pressures. The literature showed at least five major forces which helped cause the logical response of limiting school budgets.⁴ The five major economic pressures were (1) spending equity, (2) inflation, (3) the expanding role of the public school, (4) provisions of equal educational opportunity for all students, and (5) higher property taxes.

Spending Equity

Guthrie (1980) noted that school finance reform began with a demand for spending equity across school districts. One means of achieving equity was to use state revenue to equalize spending levels between rich and poor school districts (Browning, 1976). This effort of equalization was very expensive for state governments and, ultimately, for income and sales taxpayers, even though it helped relieve some district property taxes (Flora, 1976). Furno (1981) noted that poor school districts, because of increased state aid, were able to lower property taxes while rich district property taxes stayed level or increased because rich districts did not receive as much state aid. Browning (1976) also noted that rural school districts tended to have more valuation per pupil than did urban districts. These were considered "richer." Rural schools spent more dollars per pupil, but generally had lower property taxes.

In heavily populated states, the more rural suburbs tended to have more valuation per pupil than did the inner

cities. The inner cities had a large school-age population thus a relatively low property evaluation per pupil. The effort to produce equity led to taxes that were levied in the form of sales and income taxes to be distributed to the schools with the greatest financial needs, particularly the inner city schools (Frey, 1981). Goertz (1981) noted that large cities with financial problems continued to turn to the courts for help because urban financial problems continued to grow. According to Brown (1982), school finance reform was about equity only in the sense that the inequities of school financing systems were what inspired reformers to act. Brown continued by noting that often the reformers could not agree on the meaning of equity. She also noted that the process of reform showed conflicts between equity objectives and the special needs of school systems and individuals.

This early tax reform brought two groups of people into conflict (Brown, 1982). The first group supported increased spending for solving social inequalities. This group tended to favor higher sales and income taxes to be redistributed to those districts that were in the greatest need, such as the inner cities with their large minority populations. The second group wanted to limit property and income taxes because they believed taxes were becoming too much of a burden (Kirst, 1980). Real estate values rose at a rapid rate that exceeded the rate of inflation, thus opening the

door for increasing taxes on that property, much of which was being used to finance public schools (Johnson, 1986; Kirst, 1980). Walker (1984) noted that in some states the legislature played an important part in determining a school budget because of the amount of state aid approved.

Inflation

Inflation in the mid to late 1970s was an important variable which helped set the climate for tax reform because it contributed to increased educational costs for school districts. According to the consumer price index, the purchasing power of the dollar decreased during the decade of the 1970s and well into the 1980s. Guthrie (1980) discusses inflation's erosion of the dollar. The Consumer Price Index (W) showed that the ratio in 1976 was 1.075 (1967 equals 1.00), and by 1979 the ratio was 2.177. This meant that a dollar in 1979 bought only about half as much as it did in 1976.

Public Schools' Expanded Role

Another important variable during the same time period was the expanded role of public schools which accelerated the increase in educational costs (Brown, 1981). Paulston (1977) noted that the expanded role of the public school in such areas as vocational education, adult education, certain types of special education, and gifted programs contributed

to increased school costs. Schools were now becoming an agent for social change (Mercer, 1977).

In addition, by 1983, the national report called "A Nation at Risk" concluded that schools must do a better job of educating children (Gardner, 1983). This meant expanded and better programs which cost more money. A study conducted by the Nebraska Governor's Task Force on Excellence in Education found that schools in Nebraska needed to do a better job of educating students (Warren, 1983). New standards for state accreditation and approval caused expanded and better programs which increased the cost of education in Nebraska.

Equal Educational Opportunity

Equal educational opportunity for all students also caused educational costs to increase (Mercer, 1977). Guthrie (1980) traced the development of equal educational opportunity through important court decisions such as Brown v. Board of Education (1954/1955), Hobson v. Hansen (1967, 1971), McInnis v. Shapiro (1970), Serrano v. Priest, I, II, and III, Rodriguez v. San Antonio (1973), Robinson v. Cahill (1973), and Levittown v. Nyquist (1978). As a result of these court decisions, districts had to increase property taxes and request more state aid in order to meet their increased costs (Walker, 1984). The higher costs that arose from the equal opportunity issues also set the stage for taxpayers to seek reform (Neufeld, 1977).

Property Taxes

Increased property taxes were the result of the first four major economic pressures. Gramlich (1981) showed that limitations were successful because voters would vote more readily for tax limitations than for increasing taxes. Voters were more likely to stay at home on election day if they did not favor tax limitations than if they did favor such limitations. This phenomenon may have accounted for some of the tax limitations enacted by the voters. Brown (1982) noted that the impact of reform should be judged by how closely the results matched the purposes for that reform. She also said that the effects of tax relief tended to reduce the effects of equalization.

All of the pressures discussed in the literature (inflation, higher taxes on property, spending equity, equal opportunity for all students, and the expanded role of the school) formed a backdrop for budget limitations. Because the same economic pressures were felt in Nebraska, the Unicameral developed its own limitations on school budgets even though research and literature are very limited or nonexistent on the impacts of the Nebraska law.

Compliance With Limitations

Policymakers on limited budgets struggled to develop policies for dealing with fiscal pressures. The literature seemed to both predict and analyze how the policymakers dealt with these economic pressures. Voters and taxpayers

assumed that all school districts would comply with the intent of the various budget limitations.

Hack (1981) noted that school districts with limited property tax revenue had fewer operating dollars unless the state bailed out those districts with state aid. According to Collins (1982), limitations were placed on school districts in 17 states.

Kirst (1983) noted that several methods could be used by school districts to cope with limited revenues. He suggested that schools could use their current resources more efficiently. One area which he felt could be made more efficient was student learning time, thus allowing teachers to teach more students and to also eliminate some support staff. Kirst suggested that schools should consider such efficiency measures as longer days, more homework, peer tutoring, fewer class interruptions, and student fee charges. In addition, he suggested that schools might consider staff development programs that would lead to more efficient teaching in the areas of teaching clarity, instructional methods and skills, and diagnosis of student learning patterns and problems.

Castellani (1978) provided a model for instructional planning in hard economic times. The process he described required schools to develop new goals and objectives. The schools then tied the goals to the amount of funding available. School compliance meant cutting mandated and/or

funded programs last. The programs that would be cut or reduced first were optional programs. Castellani indicated that optional programs include language programs, citizenship classes, vocational education, agriculture classes, and business education. In addition, school administrators should look at other budget areas such as school transportation, school supplies, fuel, phone service, and maintenance costs including personnel and supplies.

Puyear (1979) said schools "simply slowed down" as a means of coping with tighter budgets. He reported that schools lobbied state governments in order to get the necessary funds for operating an acceptable program. Hentsche (1978) argued that good programs needed to be efficient. It was acceptable to increase class size for efficiency provided that the increased size did not cause students to suffer. He also noted that in complying with imposed limitations each school needed to design a plan that would fit that school's individual needs. Conners (1978) felt that the economic situation of low revenue and the Zero-Based Budget provided complying schools with a tool for annual review of curriculum programs thus providing program accountability.

McDonnell (1983) noted that schools could not afford to eliminate innovative methods and programs. McDonnell argued that schools needed these most in times of limited resources as innovative ideas could lead to efficiency in both methods

and programs. Savage (1982) noted that schools needed to be more efficient in times of limited funding. He said that the state needed to be in a position to aid the schools and thus schools, as a group, needed to cultivate a good relationship with the respective legislatures for funding. Conners (1978) held that it was necessary for schools to set up annual review procedures for all optional programs. This review would cause programs that were obsolete to be dropped. However, he indicated that this procedure would not be economically sound unless the school was in excess of about 2,500 students.

Leve (1979) indicated that California provided expanded educational services in most areas and provided extensive services to handicapped and disadvantaged students. In addition, there were expanded community service and adult education programs. All of these expanded programs were expensive and added to the amount needed to support California's schools. Mackler (1978) indicated that the California answer to high property taxes was "Proposition 13." McCuen (1978) described Proposition 13 as a revenue limiting law. Money from local property tax sources was cut by as much as two-thirds of the amounts prior to the law.

According to Anderson (1980), even after the financial bailout by the state of California, the school districts had about 10% less revenue for operating schools. California schools had a difficult time finding places to cut 10% of

their budget. In order for school districts to comply with the mandates of Proposition 13, some method needed to be developed for allocating the remaining funds according to the best interest of the school districts since each school had different priorities.

Anderson (1980) listed the optional programs from which school district funds could most easily be reallocated to programs which were mandated or high on the priority list. The programs that were most often cut were programs not necessary for meeting state standards. In the California school district that he reviewed, such programs as summer school, alternative schools, teacher inservice, school transportation, adult education classes, and school athletics were reduced or eliminated. Students had to pay for extracurricular experiences. In addition, most of the new and innovative programs were dropped.

Anderson's (1980) district, in addition to dropping optional programs, cut the number of teachers and increased class student to teacher ratio from 16 to 1 to 26 to 1. The use of teacher aides was also eliminated. Bus routes for bringing students to and from school were consolidated causing students much longer bus rides. Field trips which required transportation in buses were eliminated. Also, classroom teaching supplies were eliminated, and teachers often bought their own. Athletic programs were cut or reduced because athletic equipment was not being replaced.

In addition, shower and locker rooms were not cleaned regularly because maintenance personnel were reduced in numbers. Even the school nurse was eliminated. Finally, in Anderson's district, the school made an increased effort to use "volunteer" workers in all areas, especially as teacher aides. Savage (1982) revealed that California school districts dropped many elective classes as a result of their budget cuts. In his example, those elective courses that were most frequently dropped were journalism, art, and music. Basically, the school did what it had to do in order to comply with the law and still meet the minimum standards.

Castellani (1978) noted that voters chose to put the cost of public education into the hands of the State of California. The schools, when complying with limitations, allowed a shift from local to state funding and gave up some control. Shapiro (1979) said that some decision making in California schools had shifted to the state because the state was paying increased amounts of money for school support. Williams (1982) noted that the impact for Proposition 13 on California was that schools had, on the average, about 10% fewer dollars.

Tax limitations similar to California's were found on the East Coast as well. Ladd (1985) discussed the Massachusetts Proposition 2 1/2 which cut 100 million dollars from that state's school districts. Essentially,

the proposition called for districts with high taxes to reduce their property taxes by 15% each year until the rate was 2.5% of fair market value of real estate. Then the district could raise at the rate of 2.5% each year as approved by the voters. Ladd found that the poor districts cut spending, people, services, and library programs.

Morgan (1982) showed that in Massachusetts rich rural school districts actually increased their budgets by as much as 15-20% and thus avoided complying with the intent of the law. Those districts may have felt they must keep their budgets at a maximum in case they were asked to cut in the future. City districts had to cut their budgets by 20-30% in order to comply with the law. Massachusetts districts seemed to react to difficult financial times much the same way that schools in California did. Collins (1982) showed that Massachusetts schools developed a plan for identifying priority programs. He noted the importance of having decision makers who were committed to excellence in education involved in the identification of priority programs.

Morgan (1982) also noted that Massachusetts schools in urban areas reacted to the budget cuts by reducing art classes, music programs, remedial reading programs, athletic programs, vocational education, and industrial arts programs. In some of the schools, the students were charged fees for classes and/or had to purchase their own textbooks.

If a class did not have enough students enrolled, the class was dropped. In addition, innovative programs such as alternative schools were dropped.

Collins (1982) agreed with most of Morgan's descriptions of the ways in which the city schools dealt with their short budgets. He added that the schools were not budgeting on their respective district needs, but simply looking at how much money they could get and then working backwards to arrive at a budget. The areas not necessary for operation were cut by the majority of schools. Collins added that his research showed that schools tended to cut non-personnel types of programs first, such as general supplies for teaching and athletics. Then textbooks were cut, followed by teacher inservice, staff development programs, and transportation. He continued to include other areas such as food service and various assistant administrators. He also noted the importance of the decision makers' dedication. Mann (1980) noted that in Connecticut much the same climate existed for tax reform as in Massachusetts and that schools were forced to operate with less money.

Winkler (1979) reviewed tax reform issues for five other states. These states reacted in much the same way that California and Massachusetts did. Generally, the voters wanted lower property taxes with the state paying for some or most of the net loss from limitations on property

tax revenue. The states in his review looked at property tax yield per pupil as one means of determining state aid. In some states the local school districts followed a model for setting goals. Some states developed an amount per pupil as a guide to state aid funding, and some states did nothing causing a net loss.

Public Opinion on Compliance

Thurow (1980) argued that we live in a "Zero-sum Society" in which for every gain there is a loss. In sports there is a winner and a loser. When school budgets are limited, there is a winner and a loser. Thus, when schools allocate funds within their districts during times of limited budgets or of fewer dollars, there will be a winner of the funds and a loser. Schools must then choose programs that keep what is of the most value to students.

Boskin (1979) suggested that the prime reason for limiting the revenues of school districts was because the economy was slow, due to no real growth in the private sector since 1973. Usually the voters did not wish to "hurt" the school system, but they did not want the taxes on homes and farms to increase each year. Leaders who advocated limiting taxes, etc., implied that schools had a lot of "fat" or unnecessary programs that had no place in school. Often innovative programs were singled out as being wasteful. Some of the programs were those that special

interest groups had, in the past, demanded be added to the school systems' curriculum (Leve, 1979).

Curley (1986) indicated that voters often voiced a position for lowering taxes of all kinds and felt that the whole problem could be solved by just shifting school expenses to another source of income. Generally, this other source of income was the state or the federal government. Winkler (1979) felt that much of the public's vocal demand for less tax collection was only talk because these same people were usually satisfied with schools and did not wish to have the services of the schools reduced.

According to McCuen and others (1978), the voters wanted lower property taxes and less spending on schools. In addition, the voters wanted to keep school services at roughly the same level and to shift school financing to the state or federal government. Generally, Anderson (1980), Boskin (1979), Breunig (1980), and Castellani (1978) would agree that the voters achieved lower school expenditures in most limited states, especially in California and Massachusetts. They would also agree that the voters did not get services at the same level as before the budget limits. Massell (1986) noted that the mood for tax limitation and reform had changed in California since 1982, and the voters did not wish to strengthen the Jarvis-Gann reforms.

Perhaps in many cases the voters got more than they bargained for with the tax reforms and often did not like what they got (Morgan, 1982). Savage (1982) noted SAT scores were lower, athletics were cut back, enrichment classes and other important, new, and/or innovative programs were dropped. Voters, in one instance, when polled would not now vote for tax reform because of what such reforms did to schools. Often the voters did not realize how the schools would be affected and really had wanted to slow down the growth of city government (Morgan, 1982). Kirst and Garms (1980) indicated that the result of the revenue limitations from specific sources was that several areas of local government were competing for the same dollars. He noted that school boards, superintendents, and other administrators lost power and/or importance. The state, courts, private business, and special interest groups gained in power and influence in the school setting.

The literature showed that the public was supportive of public schools. The public did not want to lose school services or cause educational standards to be lowered. The voters wanted to stop the rapid rise in property taxes and were supportive of funding schools by state aid to education. Public support for strict compliance to budget limitations was less when schools needed funds for quality programs because the voters did not want to lose services or

to damage education. Public opinion was still on the side of quality education.

Chapter 3

METHODS

This study examines the impact of Nebraska's Budget Limit Act of 1979 on selected fiscal budget areas with reference to Nebraska's Class II school districts by comparing data from school years not under the Budget Limit Act of 1979 with those years that were under the Budget Limit Act of 1979. The purpose of the design was to allow for the examination of the two time frames. Data used in this study were gathered from the Nebraska Department of Education and other governmental agencies for 11 school years starting with the 1975/76 school year and ending with the 1985/86 school year.

Sample

A random sample of 22 Nebraska Class II schools was selected from the 87 Class II school districts as listed in the "Seventy-Eighth Nebraska Educational Directory" for the 1975-76 school year. The sample represents 25% of the total Class II school districts in Nebraska during the 1975/76 school year.⁷ The list of the 87 Class II school districts by county is found in Appendix C. Nebraska counties not containing Class II districts are not listed.

The following schools were selected:⁸ Cody-Kilgore,

Snyder, Holbrook, Palisade, Hordville, Douglas, Monroe, Prague, Bladen, Petersburg, Farnam, Diller, Ruskin, McCool Junction, Rising City, Campbell, Sterling, Table Rock, Trumbull, Filley, Davenport, and Bradshaw.

Instrumentation

The necessary data were collected from the following Nebraska Department of Education and federal documents:

1. The Annual Financial Report (Appendix D)
2. Nebraska Education Directory
3. Consumer Price Index (W) (Appendix E).

The prime source document for data collection for this study was the Annual Financial Report issued from the Nebraska Department of Education. The data were collected from specific lines from that report and then recorded on a spreadsheet (Appendix F) for the time span of the study. During the time span of this study, the Annual Financial Form changed three times: in 1975/76, in 1976/77, and again in 1977/78; the last form was used for the remainder of years in the study. All data from the first two year's forms are from corresponding lines as found on the 1977/78 form.

Data were collected from the following lines from the 1977/78 Annual Financial Report:

1. "Cost Per Pupil" is from line 474, column 3.
2. "Average Daily Membership" is from line 468, column 3.

3. "Instruction Expense" is from line 94, column 3.
4. "Operation/Maintenance of Plant Expense" is from lines 236 and 247, column 3.
5. "Transportation Expense" is from line 264, column 3.
6. "Total Expenditures" is from line 311.
7. "Local Property Tax" is from line 3.
8. "Total State Receipts" is from line 40.
9. "Total County Receipts" is from line 27.
10. "Cash on Hand" is from line 320.

Data from these line items are divided into two time frames, those school years that are not limited and those school years that are limited by the Budget Limit Act of 1979.

Procedures and Data Presentation

Constant dollars, which are dollars adjusted for inflation, were used for hypotheses 1 and 2. The Consumer Price Index (W) was used to convert current dollar amounts to constant dollars using 1967 as a base year.⁹ This use of inflation adjusted dollars allowed a "t" test ($P < .05$) to be used to determine if there was a significant difference between data from the non-limited period and data from the limited period.¹⁰

Hypotheses 3 and 4 use current dollars, which are not adjusted for inflation and are examined by looking at data for each of the non-limited and limited school years.

Because of maturation effects, such as an allowed 7% annual increase and inflation, these two hypotheses cannot be examined statistically (Campbell & Stanley, 1966). A "t" test would be expected to show significant differences when the two time frames are compared. For this reason, discernible differences are discussed in relation to patterns such as changes in the percentage of increase, in current dollars, and in constant dollars.

The data are displayed in three stages for hypotheses 1 and 2, and in two stages for hypotheses 3 and 4. First, comparisons such as the annual percentages of change and actual changes that occurred over the time span of the study are shown in the tables.¹¹ This permitted the identification of trends which developed over the time span of the study.¹² Non-limited and limited years are noted on the tables. Next, a comparison of each variable for the first four non-lid years with the first four lid years is illustrated in the figures.¹³ Four years from each time frame are used because there were only four years reported in this study prior to the implementation of the Budget Limit Act of 1979. The use of only four years from each time frame identifies trends which led to the enactment of the Budget Limit Act of 1979 and also shows the immediate results of the Act on the financial areas selected for the study. These figures follow each table when applicable. Finally, the results of the respective "t" tests are

discussed and displayed for each of the variables as they apply to hypotheses 1 and 2. Hypotheses 3 and 4 use the first two stages as described for hypotheses 1 and 2.

Chapter 4

DATA ANALYSIS

Chapter 4 provides an analysis of the data for each of the four hypotheses. A summary is presented.

Hypothesis 1

There were no significant differences between current expenditures per ADM of Nebraska's Class II school districts during the period of the Budget Limit Act of 1979 and the non-limited period, when measured in constant dollars.

To substantiate Hypothesis 1, two variables are examined: cost per pupil and average daily membership. These variables are divided into two time frame groups: non-limited school years and limited school years. The data for the cost per pupil are adjusted for inflation by dividing Consumer Price Index figures into current dollar figures.

Table 1 shows the average cost per pupil for 11 years. Column one gives the school years of the study with the limited years labeled "Lid." Column two shows the Consumer Price Index figures with the inflation rate shown to the right of the column. Column three shows the average cost per pupil expressed in current dollars, and column four

shows the average cost per pupil expressed in constant dollars.

Table 1

Cost Per Pupil

School Year	CPI (W) 1967 = 1.00		Average for Current Dollars	Average for Constant Dollars
		Inflation Rate		
1975/1976	1.075	-----	1641.59	962.81
1976/1977	1.815	6.8%	1794.97	988.97
1977/1978	1.953	7.6%	2182.91	1117.72
1978/1979	2.177	11.5%	2510.23	1153.07
1979/1980 Lid	2.470	13.5%	2886.27	1168.53
1980/1981 Lid	2.723	10.2%	3277.55	1203.65
1981/1982 Lid	2.886	6.0%	3734.64	1294.05
1982/1983 Lid	2.974	3.0%	4042.43	1359.26
1983/1984 Lid	3.076	3.4%	4372.62	1421.53
1984/1985 Lid	3.188	3.6%	4758.05	1492.49
1985/1986	3.234	1.4%	4933.67	1525.56

Table 1 shows that there was an increase in the cost per pupil in both current and constant dollars over the time span shown. There was a 201% increase in current dollars and a 58% increase in constant dollars. Using constant

dollars, the average cost per pupil during the non-limited period was \$1,149.63, and the average cost per pupil during the limited period was \$1,323.25. In net terms, the average cost per pupil was higher during the limited time frame. The rate of inflation was highest just prior to the enactment of the Budget Limit Act of 1979 and during the first two years of its implementation. Even though the rate of inflation slowed during the last four years of the limited period, the cost per pupil continued to rise in net terms.

Figure 1 shows the trend for each of the two time frame groups for cost per pupil expressed in constant dollars. The slopes of the two lines are similar, which indicates that the rates of increase are similar. The figure shows that in net terms the cost per pupil was higher during the limited years.

Table 2 shows the annual percentage of change in the annual cost per pupil in both current and constant dollars. Column one shows the year-to-year with the limited years labeled "LID." Column two shows the percentage of change in current dollars, and column three shows the percentage of change in constant dollars.

When the two time frames are compared by averaging the percentages of change in current dollars, the non-limited time frame showed a 12.5% increase and the limited time frame showed a 11.33% increase. When the same comparisons

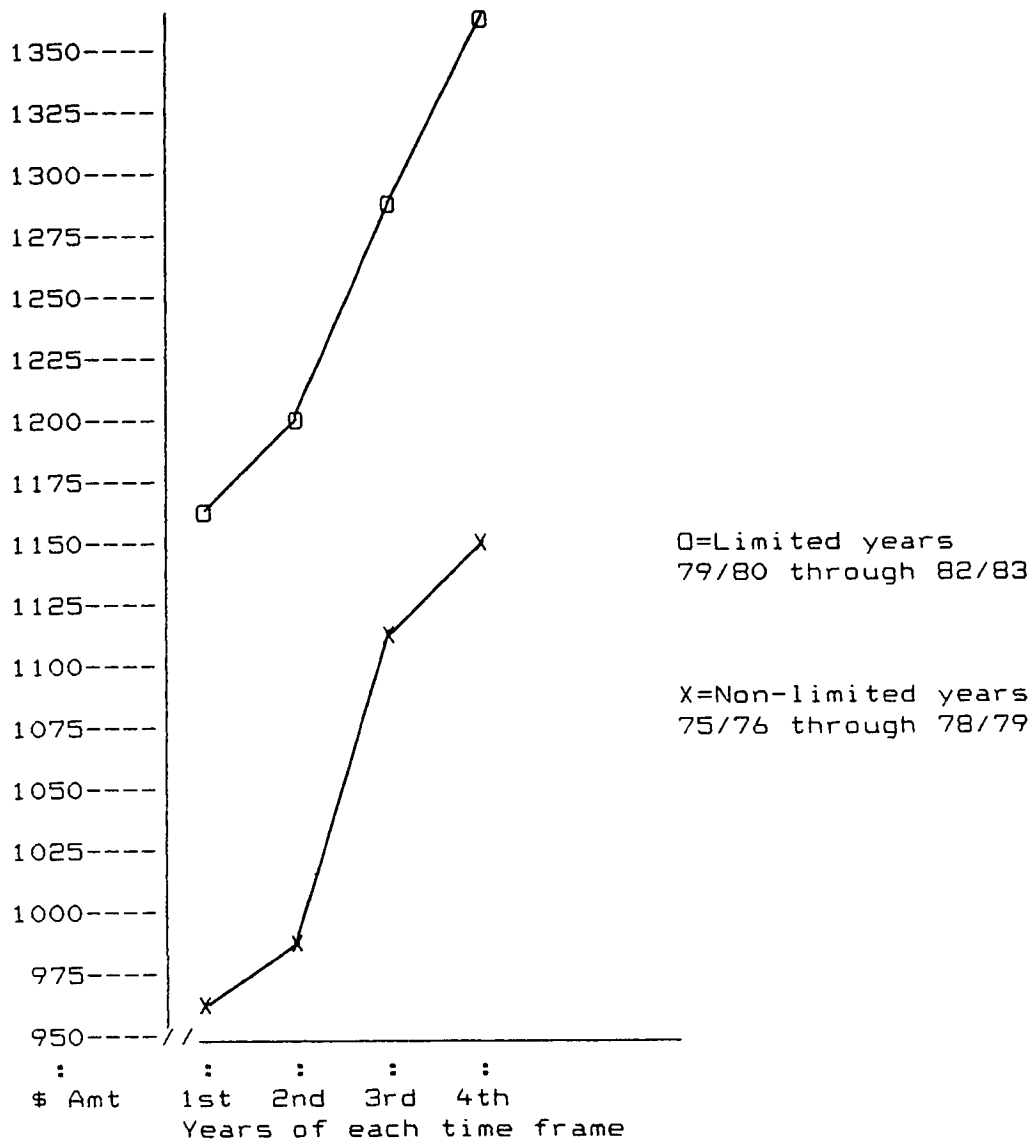


Figure 1. Cost per pupil.

Table 2

Annual Percentage of Change in Cost Per Pupil

School Years	% of Change in Current Dollars	% of Change in Constant Dollars
75/76 to 76/77	+ 9	+ 3
76/77 to 77/78	+22	+13
77/78 to 78/79	+15	+ 3
78/79 to 79/80 (LID)	+15	+ 1
79/80 to 80/81 (LID)	+14	+ 3
80/81 to 81/82 (LID)	+14	+ 8
81/82 to 82/83 (LID)	+ 8	+ 5
82/83 to 83/84 (LID)	+ 8	+ 5
83/84 to 84/85 (LID)	+ 9	+ 5
84/85 to 85/86	+ 4	+ 2

are made in constant dollar figures, the non-limited period average increase was 5.25% and the limited period average increase was 4.5%. In both current and constant dollar terms, the average rate of increase was less during the limited period. Note is made of relatively high percentages of increase prior to the implementation of the Budget Limit Act of 1979.

Table 3 shows the data for average daily membership of the sample schools for 11 years. Column one shows the

school years. Line 468, which shows the average daily membership (ADM) of the Annual Financial Report, was monitored for changes which influenced cost per pupil. Column two shows the average daily membership, and column three shows the percentage of annual change.

Table 3

The Average Daily Membership of the Sample School Districts
and the Average Percentage of Change for School Years

Year	Average ADM	Percentage of Annual Change
75/76	165.57	--
76/77	159.40	-4
77/78	151.18	-5
78/79	143.39	-5
79/80 Lid	137.00	-4
80/81 Lid	132.04	-4
81/82 Lid	127.00	-4
82/83 Lid	128.17	+1
83/84 Lid	125.32	-2
84/85 Lid	122.97	-2
85/86	121.68	-1

Table 3 reveals that there was a steady decline except for one limited year in the average daily membership for the 11-year period. The average numbers of students in attendance in the sample schools dropped by 27% during the time of this study. The average annual percentages of change for the two time frames of non-limited and limited show a greater decline during the non-limited period. The average percentage of annual change for the non-limited time frame was a negative 3.75%, and the average percentage of annual change for the limited time frame was a negative 2.5%. This would account for the limited period's lower average percentage of change in cost per pupil (see Table 2).

Figure 2 shows the changes in the average daily membership for the first four non-limited and limited years. The figure shows that there was a steady decline in the average daily membership of the sample schools. The slopes of the two lines are similar at the start of the figure, but there is a change toward the end of the figure. The limited years' slope tends to level out while the non-limited years' slope is more constant and steep. This shows that the rate of decline was faster during the non-limited years, which meant that the rate of change was higher for cost per pupil during the non-limited years. It is noted that even though the rate of pupil decline was lower during the limited years, there was still a decline, thus the cost per pupil

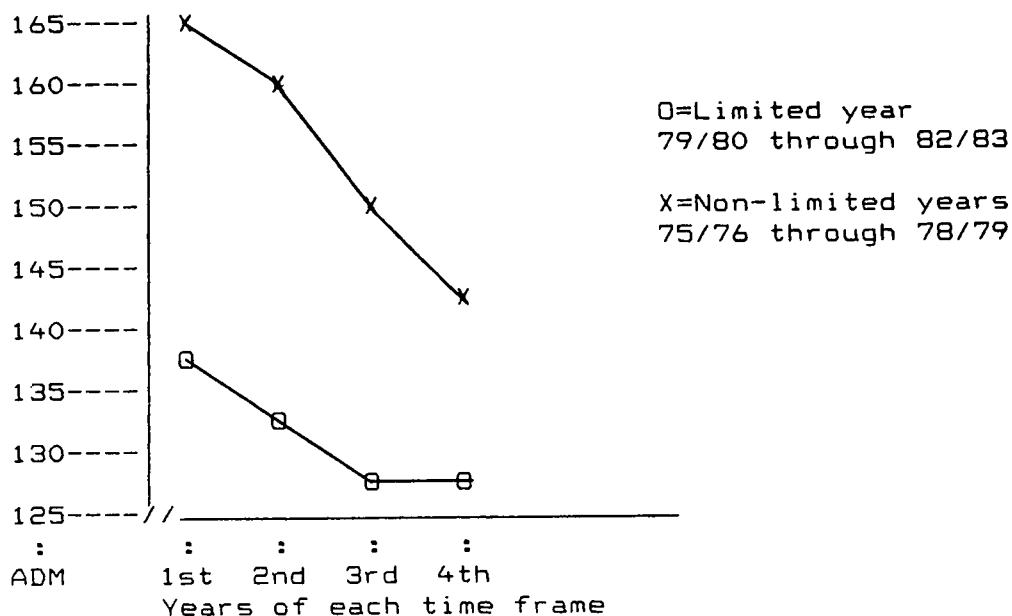


Figure 2. Average daily membership.

would be higher during the limited years as is shown in Table 1.

A "t" test was conducted to determine if there was a statistically significant difference between cost per pupil expenditures in the non-limited and limited school years. Inflation adjusted data (constant dollars) were used. A statistically significant "t" value ($t=5.97$, $df=1, 20$, $p<.000$) was obtained. This test showed that there was a significant difference in the cost per pupil between the two time periods. This difference was expected given that there was a decline in the average daily membership. Table 1 showed that after the cost per pupil was adjusted for inflation, there was still net annual growth which

suggested that the Class II schools were not able to adjust expenses downward as enrollment declined.

Hypothesis 2

There were no significant differences (as measured in constant dollars) between total expenditures for Nebraska's Class II school districts during the period of the Budget Limit Act of 1979 and total expenditures occurring during the non-limited period.

Table 4 shows the annual average of total expenses for the sample schools. The first column shows the school years of the study with the limited years labeled "LID." The second column is the total expenses expressed in current dollars, and the third column is the total expenses expressed in constant dollars. Table 4 shows that there was a total increase of 114% in current dollars and a total increase of 13% using constant dollars for the time frame of the study. During the time of the study, the constant dollar column shows that total expenses did not always increase. There were several years both in the non-limited and limited time frames that experienced declines in total expenses. In the current dollar column, there was a steady increase in total expenses for the time frame of the study.

Table 4

Total Averaged Annual Expenses Expressed Both in Current and
Constant Dollars for the Sample School Districts

Year	Current Dollars	Constant Dollars
75/76	277,855.95	162,965.37
76/77	292,603.13	161,213.85
77/78	347,351.73	177,855.47
78/79	371,730.86	170,753.73
79/80 (LID)	400,672.50	162,215.59
80/81 (LID)	433,149.00	159,070.51
81/82 (LID)	469,379.27	162,640.08
82/83 (LID)	517,241.19	173,921.05
83/84 (LID)	542,852.67	176,480.06
84/85 (LID)	577,610.05	181,182.57
85/86	595,765.33	184,219.33

Figure 3 shows the trend line for each of the two time frame groups for total expenditures as expressed in constant dollars for the first eight years of the study. The slopes of the two lines are not similar, which indicate that the rates of increase are not similar. The figure shows that in net terms total expenditures were less during the first three limited years. It is noted that the fourth non-limited year is less than the fourth limited year which

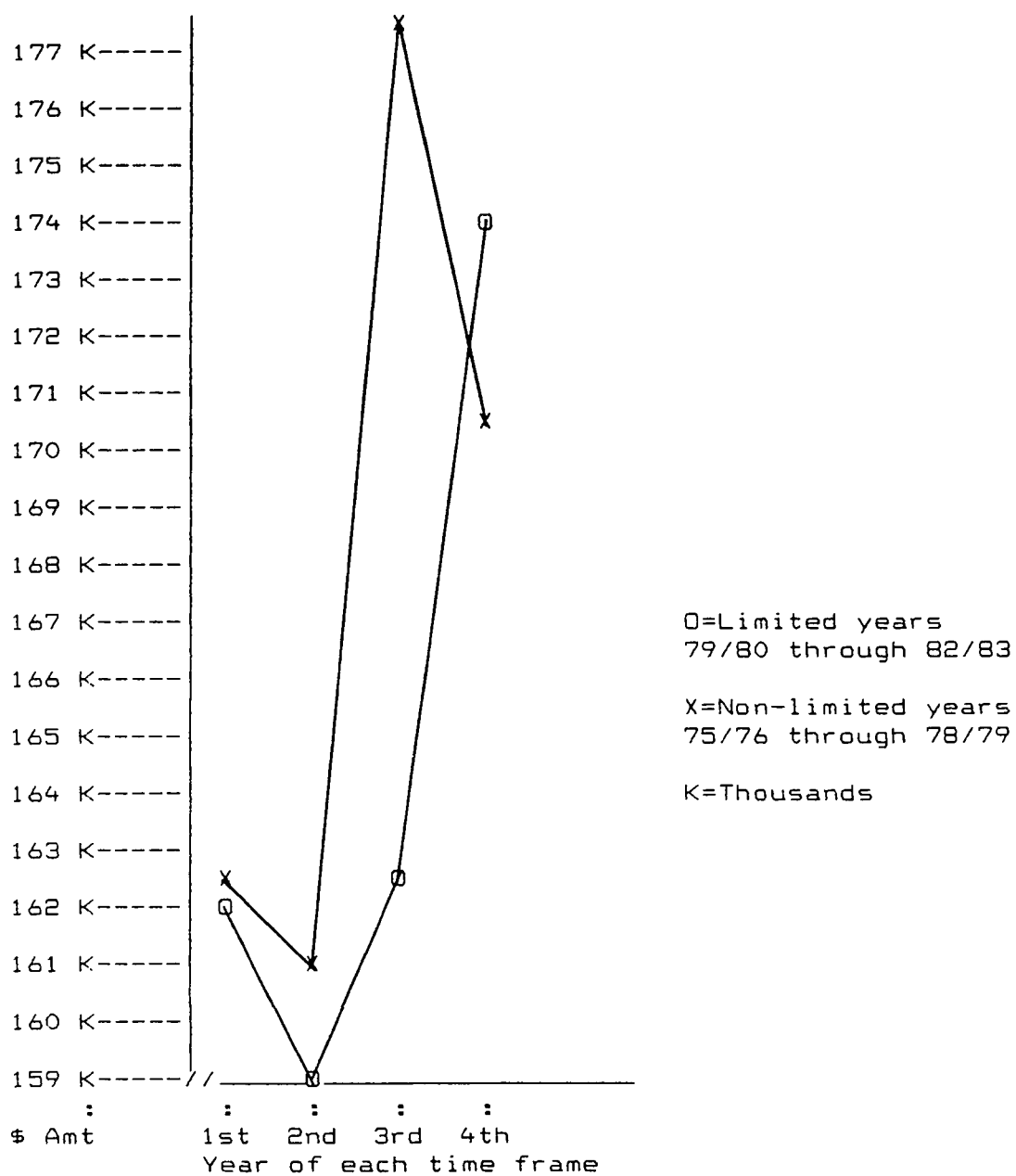


Figure 3. Total expenditures in "67" dollars.

means that total expenses grew at a high rate during the fourth limited year. The figure implies that in net terms Class II schools were not keeping up with inflation during the first four years of the Budget Limit Act of 1979.

Table 5 shows the annual percentage of change in total expenditures in both current and constant dollars.

Table 5

Annual Percentage of Change in Total Expenditures in Current and Constant Dollars

Year	% of Change in Current Dollars	% of Change in Constant Dollars	CPI % of Change
75/76	-----	-----	-----
76/77	+ 5	- 1	+ 6.8
77/78	+19	+10	+ 7.6
78/79	+ 7	- 4	+11.5
79/80 (LID)	+ 8	- 5	+13.5
80/81 (LID)	+ 8	- 2	+10.2
81/82 (LID)	+ 8	+ 2	+ 6.0
82/83 (LID)	+10	+ 7	+ 3.0
83/84 (LID)	+ 5	+ 1	+ 3.4
84/85 (LID)	+ 6	+ 3	+ 3.6
85/86	+ 3	+ 1.6	+ 1.4

The first column shows the school year with the limited years labeled "LID." The second column shows the percentage of change in current dollars, and the third column shows the percentage of change in constant dollars. The fourth column provides the percentage of change for the consumer price index. Note is made of the high annual growth rate for the 1977/78 school year, and that the preceding year was a 14-month year which was adjusted to 12 months for purposes of reporting data for this study. If the 1976/77 school year had not been adjusted, the high annual growth rate would have come a year earlier.

The current dollar column shows that the average percentage of change for the non-limited period was a positive 8.5%, and the average percentage of change for the limited period was a positive 7.5%. The constant dollar column shows that the average percentage of change for the non-limited period was 1.65% and the average percentage of change for the limited period was 1.00%. The first year of real growth came in the 1982/83 school year which was the first year of a relatively lower rate of inflation as noted in column four. The three years with a negative growth or net loss in constant dollars were the years with the highest rates of inflation.

Table 5 also shows that four of the six limited years had an inflation rate below 7%. During the non-limited period, one year (1977/78) showed an unusually high

percentage of increase which affected the averages between the two time periods. There was also some maturation effect which tended to cause the limited average to be a little higher than that of the non-limited average.

A "t" test was conducted to determine if there was a statistically significant difference between total expenditures in the non-limited and limited school years. Constant dollar data are used. A significant difference ($t=-4.00$, $df=1, 20$, $p<.001$) in total expenditures between the two time frames was obtained. This was an expected outcome when the allowed 7% current dollar increases were lower than the rate of inflation, and the schools were in compliance with the limitation act. This outcome was not expected when the rate of inflation was at or below 7% annual growth.

In summary, statistical procedures show that there was a difference in total expenditures for Nebraska's Class II school districts between periods which were non-limited and limited by the Budget Limit Act of 1979 when constant dollars are compared. Averaging total district expenditures in constant dollars shows that less money was spent during the limited time frame than during the non-limited time frame. This was the case even though four of the five non-limited years preceded the limited period. These data indicated that Class II school districts did not increase spending as much as was allowed under the Budget Limit Act

of 1979 because the rate of inflation fell below 7% during four of the six limited school years.

Hypothesis 3

There were no discernible differences between financial patterns for the selected expenditure areas of Instruction, Operation/Maintenance of Plant, and Transportation during the period of the Budget Limit Act of 1979 and financial patterns that occurred during the non-limited period for Nebraska's Class II school districts.

Table 6 displays the total cost of instruction for the 11 years of the study. Teacher salaries, special education, and instructional supplies make up the majority of the expenses in this area. The first column shows the school years of the study with the limited years labeled "L." The second column shows the cost of instruction in current dollars. The third column shows the annual percentage of change. The fourth and fifth columns show the data in constant dollars for purposes of comparison.

The cost of instruction rose 131% in current dollars and 21% in constant dollars for the time span of the study. In current dollars, the highest percentages of change came in the first few years of the non-limited period and in the first four limited years. The same data in constant dollars are shown in column five. The percentage of increase is highest in the first few non-limited years, but is negative

Table 6

Total Instruction Costs

Year	Current Dollars	% Change	Constant Dollars	% Change
75/76	156,240	-----	91,636	-----
76/77	172,259	+10	94,908	+4
77/78	201,396	+17	103,121	+9
78/79	215,264	+ 7	98,881	-4
79/80 L	229,495	+ 7	92,913	-6
80/81 L	251,307	+10	92,290	-1
81/82 L	278,766	+11	96,592	+5
82/83 L	308,445	+11	103,714	+7
83/84 L	325,911	+ 6	105,953	+2
84/85 L	349,014	+ 7	109,477	+3
85/86	361,270	+ 4	111,710	+2

in the first two years of the limited period. This shows that in net terms less money was spent for teacher salaries, special education, and instructional supplies which made up the majority of total instructional costs. After the second limited year, there was net growth in spending for these areas.

When the percentages of change are averaged for the two time frames of non-limited and limited periods, the current dollar figures show that during the non-limited period there

was a 9.5% growth and during the limited period there was a 8.66% growth. When the same comparisons are made with constant dollars, the non-limited period grew at 2.75% and the limited period grew at 1.66%. It is noted that the high percentage of growth for the non-limited school year of 1977/78 was due to adjustments made for the 14-month school year.

Figure 4 shows the trend line for each of the two time frame groups for the total cost of instruction as expressed in current dollars. The first four years from each time frame are used. The slopes of the two lines are similar, which indicates that the rates of increase are similar. The figure shows that the expense of total instruction was higher during the limited years than during the non-limited years. This was expected due to rising costs and inflation over the time span of the study as the dollar figures are not adjusted for inflation. Patrons of these Class II school districts saw a steady increase in current dollars spent for instruction both during the non-limited and limited time frames.

Table 7 shows the operation/maintenance of plant expense for the 11 years of the study. The first column shows the school year of the study with the limited years labeled "L." The second column displays the cost of operation/maintenance of plant expressed in current dollars with the third column showing the annual percentage of

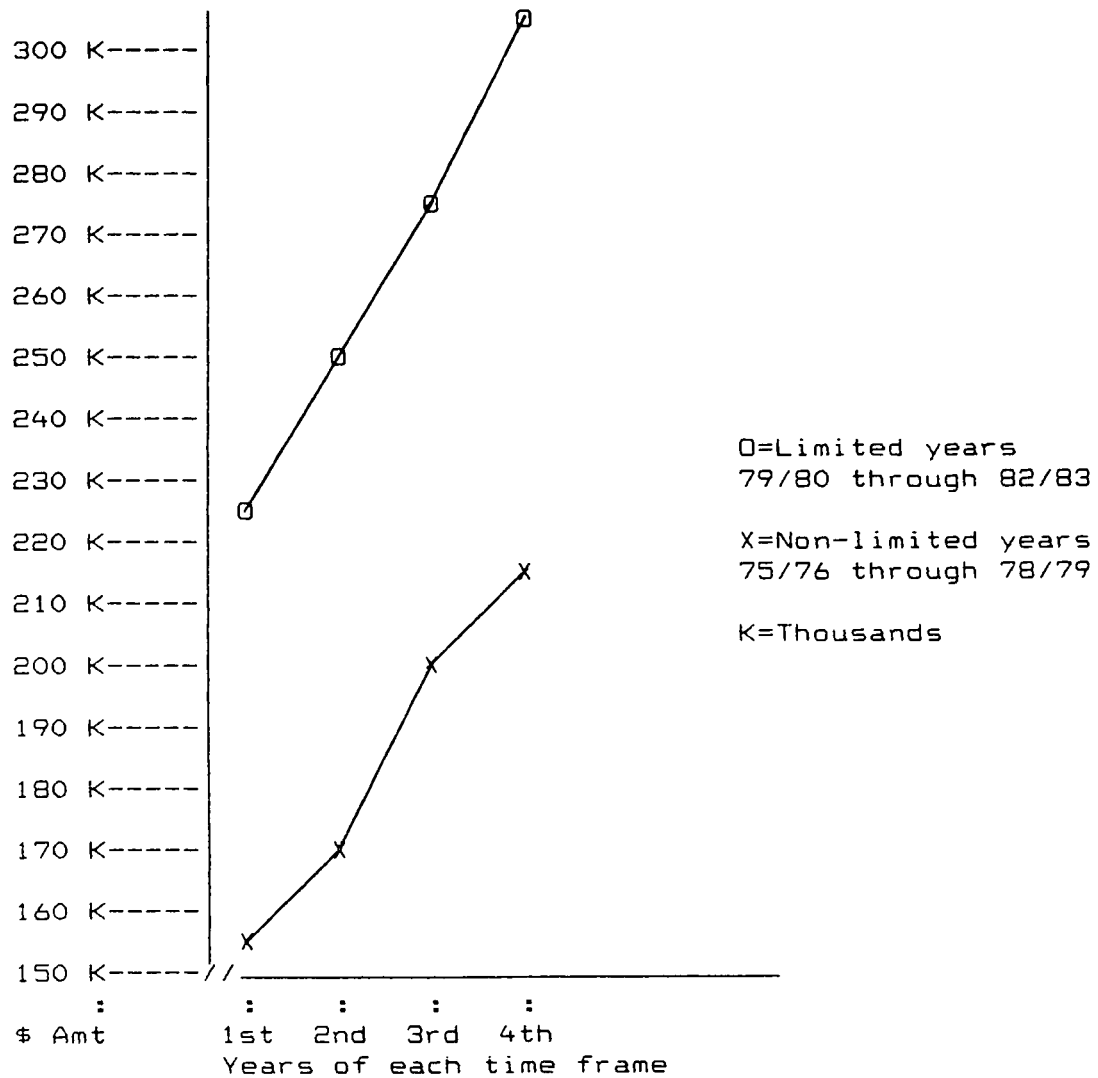


Figure 4. Total cost of instruction.

Table 7

Operation/Maintenance of Plant Expense

Year	Current Dollars	% Change	Constant Dollars	% Change
75/76	30,924	-----	18,137	-----
76/77	31,168	+ 1	17,172	- 5
77/78	44,187	+42	22,625	+32
78/79	55,293	+<1	20,346	-10
79/80 L	50,579	+14	20,477	+ 1
80/81 L	54,046	+ 7	19,848	- 3
81/82 L	56,951	+ 5	19,733	- 1
82/83 L	64,335	+13	21,632	+10
83/84 L	67,106	+ 4	21,816	+ 1
84/85 L	66,586	- 1	20,886	- 4
85/86	64,272	- 3	19,873	- 5

change. The fourth column gives the cost for the operation/maintenance of plant in constant dollars with the fifth column showing the annual percentage of change.

Table 7 also shows some discernible fluctuations in percentages of change both in current and in constant dollars. In the non-limited period, the school year of 1977/78 shows a relatively high increase in the amount spent in this expenditure area. Some of this increase reflects

purchases for the 14-month school year. In addition, school boards may have scheduled maintenance work on their buildings.

The 1982/83 school year expense in this area was relatively higher than other years and the inflation rate was relatively lower. A few school boards doing major renovating to their buildings would tend to bring up the average for the sample because of the low average dollar amounts. Examination of the raw data show that several school boards spent more in this expense area during the 1982/83 school year than in preceding years and succeeding years.

Averaged percentages of change for the two time frames show the non-limited period increased 10.25% and the limited period increased 7% in current dollars. The same comparison made in constant dollars shows that the non-limited period increased by an average of 3% and the limited period increased by .66%. The total increase for the time span of the study in current dollars was 108% and in constant dollars was 9.5%. In net terms, Table 7 shows several years declined in expenses for this area, perhaps reflecting maintenance projects rescheduled for another year.

Figure 5 displays the trend line for each of the two time frame groups for the expense area of operation/maintenance of plant. The figure shows the first eight years of the time span.

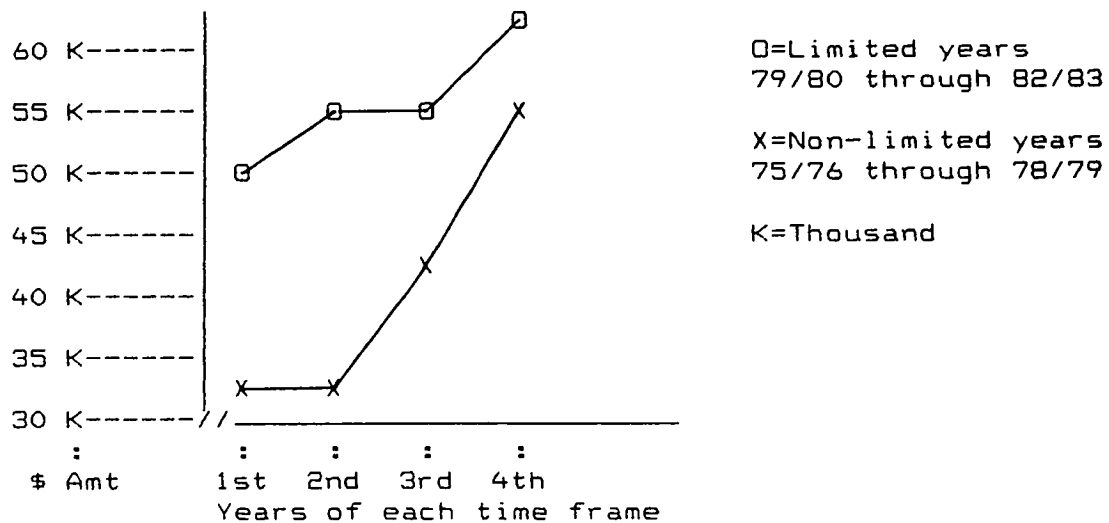


Figure 5. Operation/maintenance of plant expense.

Figure 5 shows the data in current dollars. The slopes of the two lines are roughly similar and they do not cross. The percentage of change is at a higher rate just prior to the limited period. The figure shows that it cost more to operate and maintain the plant during the limited years. This is expected due to inflation.

Table 8 shows transportation costs for the 11-year time span. The first column gives the school years of the study with the limited years labeled "L." The second column shows the transportation costs in current dollars. The third column gives the percentage of change from one year to the next. The fourth column gives the data in constant dollars and column five shows the percentage of change in constant dollars.

Table 8

Transportation Expenses

Year	Current Dollars	% Change	Constant Dollars	% Change
75/76	16,583	-----	9,726	-----
76/77	15,012	- 9	8,271	-15
77/78	22,454	+50	11,497	+39
78/79	23,765	+ 6	10,916	- 5
79/80 L	27,094	+14	10,969	+<1
80/81 L	30,708	+13	11,277	+3
81/82 L	28,797	- 6	9,978	-12
82/83 L	28,750	-<1	9,667	-3
83/84 L	30,665	+ 7	9,969	+3
84/85 L	28,654	- 7	8,988	-10
85/86	27,915	- 3	8,632	-4

Over the time frame of the study, the amount spent for transportation rose 68% in current dollars and declined 11% in constant dollars. The average percentage of change in real dollars for the non-limited period was 11% and 3.3% for the limited period. After the dollars were adjusted for inflation (constant dollars), the average percentage of change for the non-limited period was 3.75% and a negative 3% for the limited period. Generally, the amount spent on transportation declined after the 1980/81 school year to the

end of the study. Prior to the implementation of the Budget Limit Act of 1979, the percentage of change was described as up and down. The highest up year was the 1977/78 school year showing a 50% increase over the preceding year in current dollars. Examination of the raw data revealed that several schools showed figures that were double the preceding year. This may have been due to the purchase of new buses as often in small Class II schools it was the practice of school boards to purchase new equipment from the year's budget instead of using a sinking fund which allowed for setting aside a certain amount of money annually for such purchases. In addition, some of this increase may have been due to the 14-month school year. During the first two years of the limited period, the rate of increase seemed higher than usual. Examination of the raw data showed that several school boards may have purchased new equipment or had extensive repairs. It is noted that the averaged amount spent by the sample school boards for transportation is small. When only several school boards purchased new buses, the averaged amount spent for transportation by the sample school boards showed a considerable increase for that year, because the purchase price of a bus was often double the annual amount spent. The negative percentages of change starting with the 1981/82 school year could reflect fewer bus routes due, in part, to a declined average daily

membership and also could reflect economy measures taken by boards of education.

Figure 6 shows the expenditure patterns for the area of Transportation in current dollars. The figure compares the first four years of the non-limited period and the first four years of the limited period. The lines are not similar in slope; they do not cross; and the amounts for the limited years is more than the amounts for the non-limited years. This is a graphic representation of Table 8. In current dollars, there was an increase in the amount of money spent for transportation during both the limited and non-limited years. The patterns of increases and decreases do not seem to be influenced by factors other than local decisions on transportation and not necessarily by the Budget Limit Act of 1979.

Table 9 shows a comparison of the three selected areas of expense with the total expenses. This comparison utilizes information from Tables 6, 7, and 8 as well as the total amount of expenditures from Table 4. Table 9 shows the percentage of the total expense for Instruction, Operation/Maintenance, and Transportation over the time span of the study. The figures used are current dollars amounts.

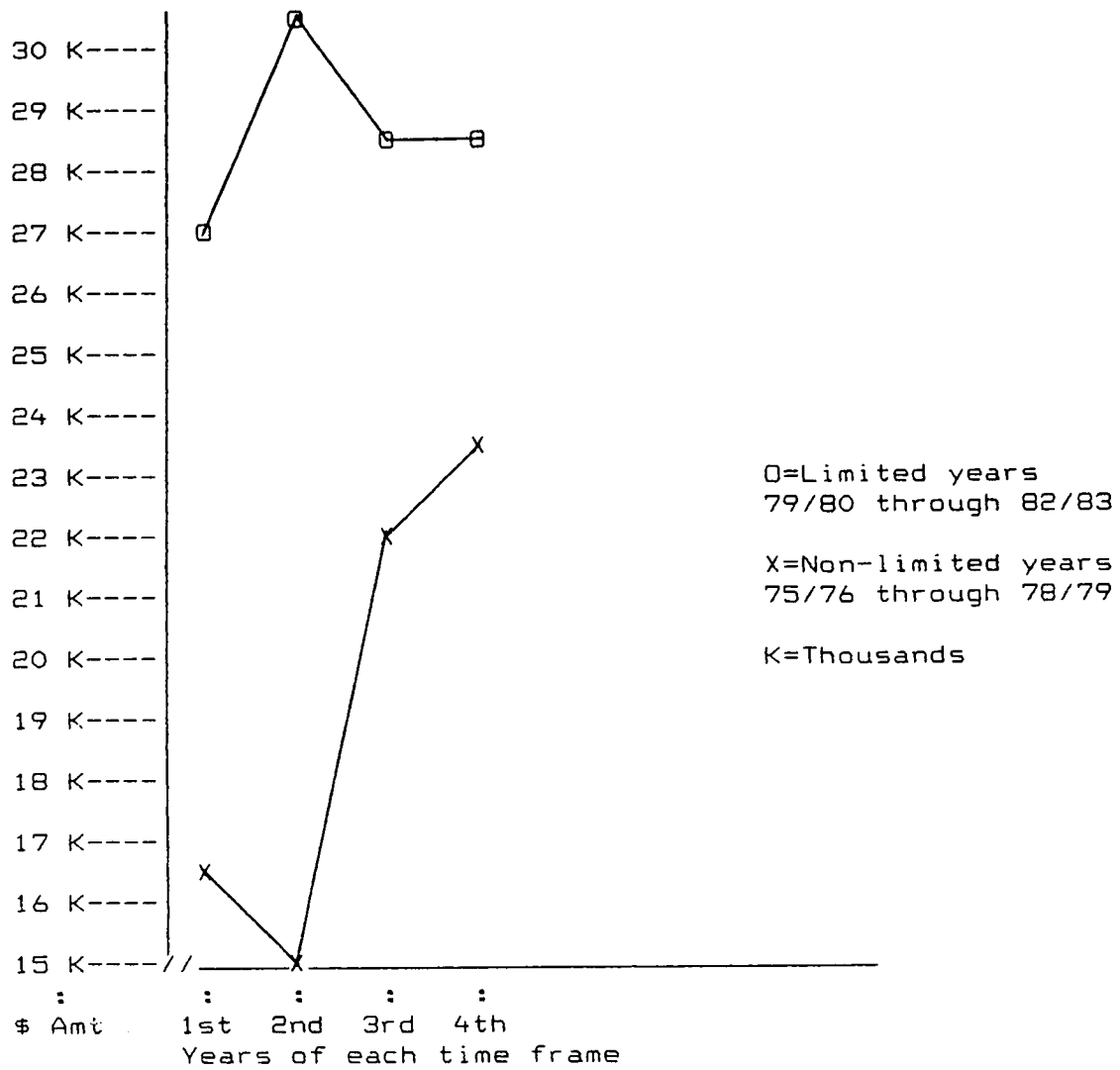


Figure 6. Transportation expenses.

Table 9

Percentage of the Total Expenses for Selected Areas

Year	% of Total for Inst.	% of Total for Op/Mt.	% of Total for Trans.	
75/76	56.23	11.13	5.97	
76/77	58.87	10.65	5.13	
77/78	57.97	12.72	6.46	
78/79	57.91	11.92	6.39	
79/80	57.28	12.62	6.75	LID
80/81	58.02	12.48	7.09	LID
81/82	59.39	12.13	6.14	LID
82/83	59.63	12.44	5.56	LID
83/84	60.04	12.36	5.65	LID
84/85	60.42	11.53	4.96	LID
85/86	60.64	10.79	4.69	

The comparisons shown in Table 9 demonstrate trends in spending patterns for the three selected areas of expense. This table shows discernible differences in the financial patterns. Column one shows the school years of the study. Column two gives the percentage of the total expenditures for Instruction. Column three gives the percentage of the total expenses for Operation/Maintenance of Plant and column four gives that data for Transportation. The limited years are shown in column five as "LID."

Table 9 shows that over the time span of the study two expense areas, Operation/Maintenance of Plant and Transportation, received a lower percentage of the total amount spent at the end of the time span of the study than at the start of the study. Instruction expenses generally showed steady growth in terms of percentage of the total expense during the time span of the study with exceptions noted just prior to and during the first year of the Budget Limit Act of 1979.

In terms of the percentage of total expenditures, Instruction's share in 1975/76 was 56%, and its share in 1985/86 was 60.64%. Instruction gained 4.41 percentage points of the total budget. Using the same school years for Operation/Maintenance of Plant, the change was from 11.3% to 10.79% for a drop of .34%. Using the same school years for Transportation, the change was from 5.97% to 4.69% for a drop of 1.28%. This means that since Instruction gained 4.41 points and the other two studied areas of Operation/Maintenance of Plant and Transportation combined lost only 1.62 points, the difference of 2.79 points came from other budget areas not in this study.

Table 9 shows that the total percentage of change for the time span was an increase of 7.84% for Instruction, a decline of 3.05% for Operation/Maintenance of Plant, and a decline of 21.44% for Transportation. These percentage of change figures for the time span of the study are found by

comparing the 1985/86 school year percentage of the total with the 1975/76 school year percentage of the total in each of the three areas.

Hypothesis 4

There were no discernible differences between the pattern of annual rates of increase from tax revenue sources limited by the Budget Limit Act of 1979 during the period of the Budget Limit Act of 1979 and the annual rates of increase during the non-limited period for Nebraska's Class II school districts.

This hypothesis was tested by examining four revenue variables, the first three of which were limited by the Budget Limit Act of 1979. The first variable was local real estate tax money. The second revenue variable was total state receipts which reflected several limited revenues under the Budget Limit Act of 1979. The third revenue variable was total county receipts, which sometimes included tuition money collected from surrounding Class I schools. This income was in a high percentage of the total revenue for some schools and none for other Class II schools. This revenue caused fluctuation in the property tax collection due to fluctuation in numbers of students coming to the Class II schools from the Class Is. The law required each student coming to a Class II school from a Class I school to pay at least per pupil cost.

The fourth revenue variable related to hypothesis 4 was the cash reserve or the money that the district had on hand in the bank at the close of the school fiscal year. This area was not a true revenue, but was treated as a revenue in school district budget preparation. Careful examination of this area helped explain fluctuations in property tax collection and provided some reasons for expenditure increases considerably over those that the Budget Limit Act of 1979 seemed to mandate.

Table 10 shows the yearly averaged local property tax receipts for the 11 years of the study. The first column shows the school years of the study with the limited years labeled "L." The second column shows the local property tax receipts in current dollars. The third column gives the annual percentage of change. The fourth column shows the data in constant dollars with the fifth column giving the annual percentage of change for the constant dollars.

The total percentage of increase in current dollars for the time span of the study was 135% and in constant dollars the increase was 24%. In current dollars, the average percentage of change for the non-limited period was 13% and for the limited period was 6.5%. In constant dollars, the percentage of change for the non-limited period was 5.75% and for the limited period was 0%. Note is made of several high rates of increase prior to the implementation of the Budget Limit Act. There were many factors which might have

Table 10

Local Property Tax Revenues in Both Current and Constant
Dollars With Annual Percentage of Change

Year	Current Dollars	% Change	Constant Dollars	% Change
75/76	201,212	-----	118,013	-----
76/77	238,505	+19	131,407	+11
77/78	279,869	+17	143,302	+ 9
78/79	285,060	+ 2	130,941	- 9
79/80 L	296,011	+ 4	119,842	- 8
80/81 L	307,320	+ 4	112,861	- 6
81/82 L	323,371	+ 5	112,048	- 1
82/83 L	352,033	+ 9	118,370	+ 6
83/84 L	380,100	+ 8	123,569	+ 4
84/85 L	414,895	+ 9	130,142	+ 5
85/86	473,081	+14	146,284	+12

caused this to happen. Some of these factors were with relation to the other revenue areas and their fluctuations. Other factors were back taxes being paid with interest, mergers of Class Is with the sample Class II districts, and schools budgeting for the 14-month school year. In constant dollar terms, there was a 0% growth during the limited period, which meant that taxes on local property generally just kept pace with inflation.

Figure 7 shows the trend line for each of the two time frame groups for property tax receipts in current dollars.

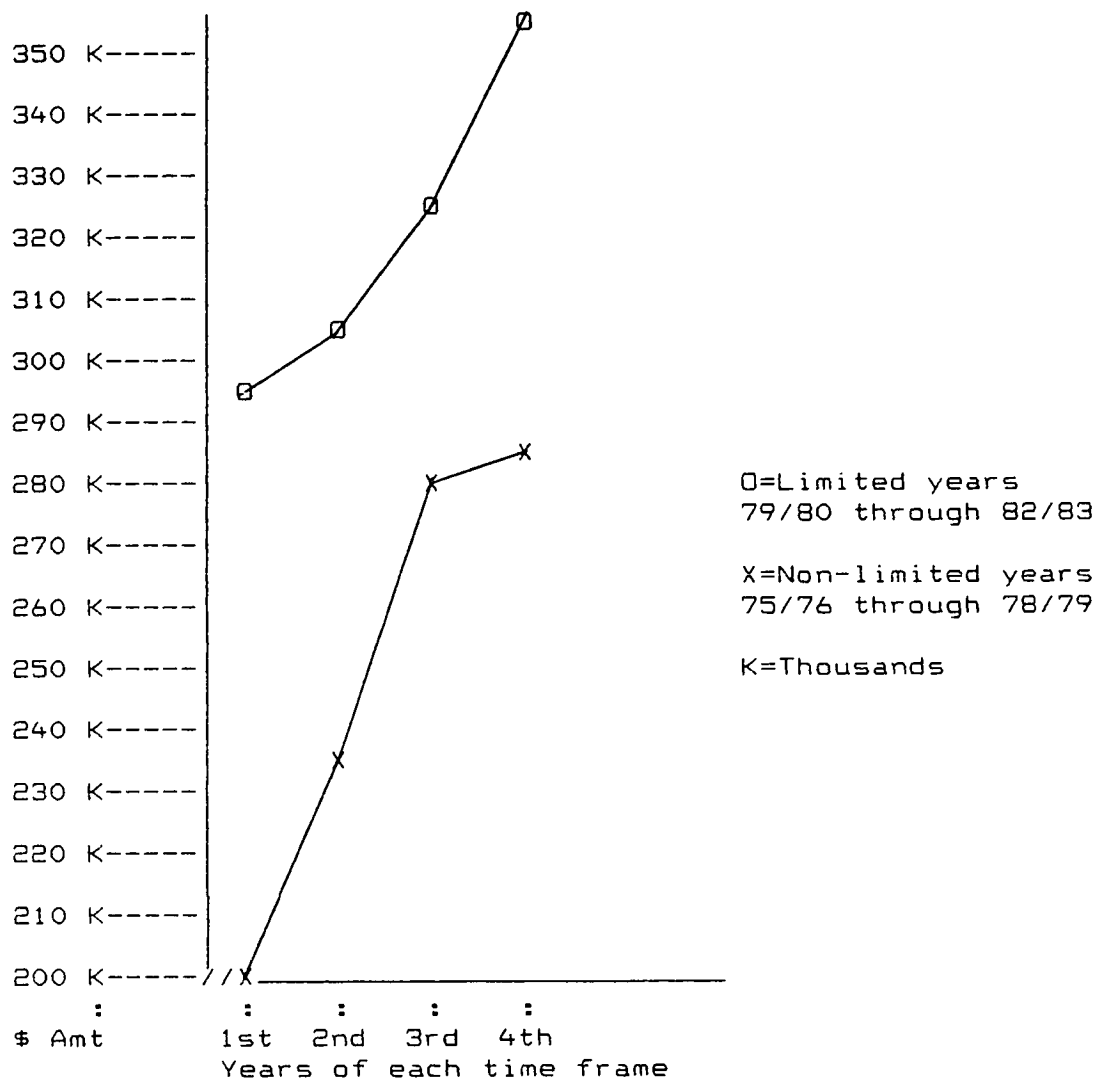


Figure 7. Property tax receipts in current dollars.

The two lines are similar and each shows an increase from beginning to end. The line for the limited years is higher than the non-limited line. The two lines do not cross demonstrating that there was always more money received in the limited time frame. One important variable which influenced tax revenues for small schools was the method of payment for special education. Payments for special education were made after the expenditure took place, thus higher special education costs during a year caused taxes for that year to increase and in the next year the state paid the special education money and caused the need for property tax revenue to decrease.

Table 11 shows total state receipts. The major revenues from the state receipts were part of the total "limited dollar amount" and included such revenues as state aid, special education aid, state apportionment, and the state's share of the school lunch. The first column shows the school years of the study with the limited years labeled "L." The second column shows total state revenues expressed in current dollars. The third column gives the annual percentage of change in current dollars. The fourth and fifth columns give the same information except in constant dollars.

Table 11

Total State Revenues Expressed in Current and in Constant
Dollars With Corresponding Annual Percentages of Change

Year	Current Dollars	% Change	Constant Dollars	% Change
75/76	34,763	-BASE-	20,389	-BASE-
76/77	34,741	-<1	19,141	- 6
77/78	37,545	+ 8	19,224	+<1
78/79	37,227	- 1	17,100	-11
79/80 L	44,047	+18	17,833	+ 4
80/81 L	66,987	+45	23,498	+32
81/82 L	66,155	+ 3	22,922	- 2
82/83 L	97,222	+47	32,690	+43
83/84 L	90,361	- 7	29,376	-10
84/85 L	91,224	+ 1	28,614	- 3
85/86	85,290	- 7	26,373	- 8

Table 11 shows that the percentage of increase for the time span of the study was 145% in current dollars and 29% in constant dollars. The average percentage of change in current dollars for the limited period was +17.8% and -.25% during the non-limited period. The average percentage of change in constant dollars for the limited period was 10.66% and -6% during the non-limited period. It is noted that there was a great amount of annual fluctuation in the rates

of change. There may have been several reasons for this extreme annual change. During this time frame, the state dropped a fairly substantial portion of aid because it was ruled unconstitutional. That aid dropped was "in lieu of personal property tax" receipts, which were in part to be replaced by increased state aid. But since the state aid formula favored those schools with higher numbers of students, the Class II schools with their rapidly declining enrollments did not get back all that they lost. It is also noted that when handicapped students moved into a district, the amount paid by the state changed dramatically due to the high cost of providing programs in rural schools for handicapped students. Judging from the data, state aid was not reliable as a funding source for rural schools, and property tax on real estate seemed more reliable.

Figure 8 demonstrates the trend lines for the two time frame groups for state revenues. The slopes of the two lines are not similar, except that both end higher than they start. The lines do not cross, which means that there was always more money spent during the limited period.

The slope of the limited period is steeper than the non-limited period which shows that the rate of increase was higher during the limited period. Figure 8 is a graphic representation of the erratic behavior of state revenues as seen during the two time frames of the first four non-limited years and the first four limited years.

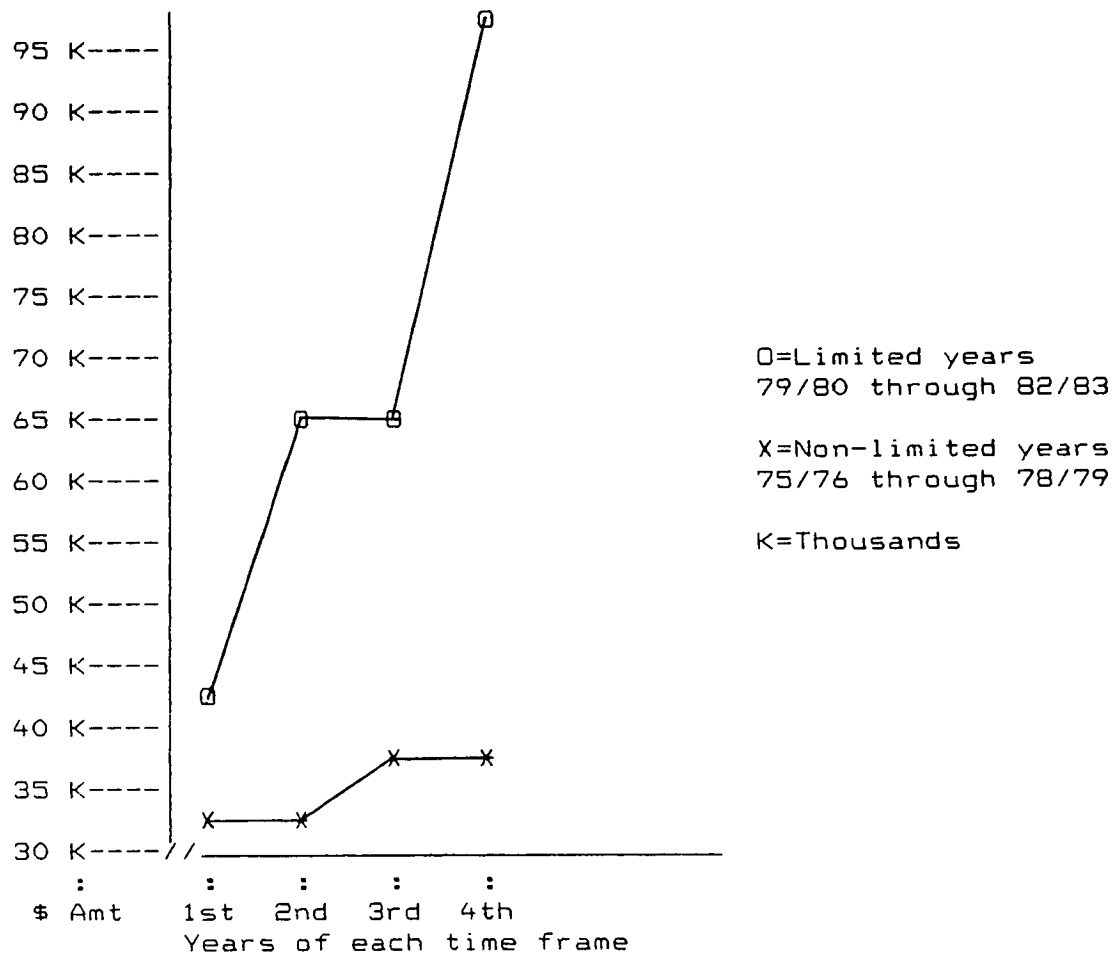


Figure 8. State revenues in current dollars.

Table 12 shows total county receipts. Tuition from Class I schools make up a large part of this receipt for those schools with Class I students. It is noted that the numbers of tuition students fluctuated from year to year and tuition formulas changed from time to time, thus causing fluctuations in the county receipts. Fluctuations in county receipts were even more erratic than state receipts. This high fluctuation was more easily caused because of the low

Table 12

Total County Receipts

Year	Current Dollars	% Change	Constant Dollars	% Change
75/76	16,584	-----	9,727	-----
76/77	18,177	+10	10,014	+ 3
77/78	19,892	+ 9	10,185	+ 2
78/79	35,782	+80	16,436	+61
79/80 L	43,508	+22	17,614	+ 7
80/81 L	43,719	+<1	16,055	- 9
81/82 L	56,029	+28	19,414	+21
82/83 L	39,327	-30	13,223	-32
83/84 L	31,767	-19	10,327	-22
84/85 L	29,835	- 5	9,358	- 9
85/86	31,046	+ 4	9,600	+2.6

dollar amounts and thus when tuition students came to a Class II school paying at least per pupil cost, which were relatively high, the noted changes were thus greater. The tuition formulas changed from no limits to a set percentage of the cost per pupil. If a Class I district merged with a Class II district of the study, the revenue switched from a county revenue to a local property tax revenue.

Column one gives the school year and limited years are labeled "L." Column two shows total county receipts in

current dollars with column three giving the annual percentage of change. Columns four and five are the corresponding figures shown in columns two and three, except in constant dollars.

The county receipts increased over the time span of the study by 87% in current dollars and dropped by 1.3% in constant dollars. The average percentage of change in current dollars for the non-limited period was a +25.75% and a -.5% for the limited years. The average percentage of change for constant dollars during the non-limited period was +17.25% and a -7.33% for the limited years. On the average, county receipts rose faster during the non-limited time frame than they did during the limited time frame.

Figure 9 shows the trend line for each of the two time frame groups for total county receipts figured in current dollars. The slopes of the two lines are not similar and the two lines do not cross. The money collected was higher during the limited years as expected. The pattern of the non-limited years was a steady increase, while the pattern of the limited years was increase and then decrease. The data in Figure 9 demonstrate some of the erratic fluctuations of the revenue source.

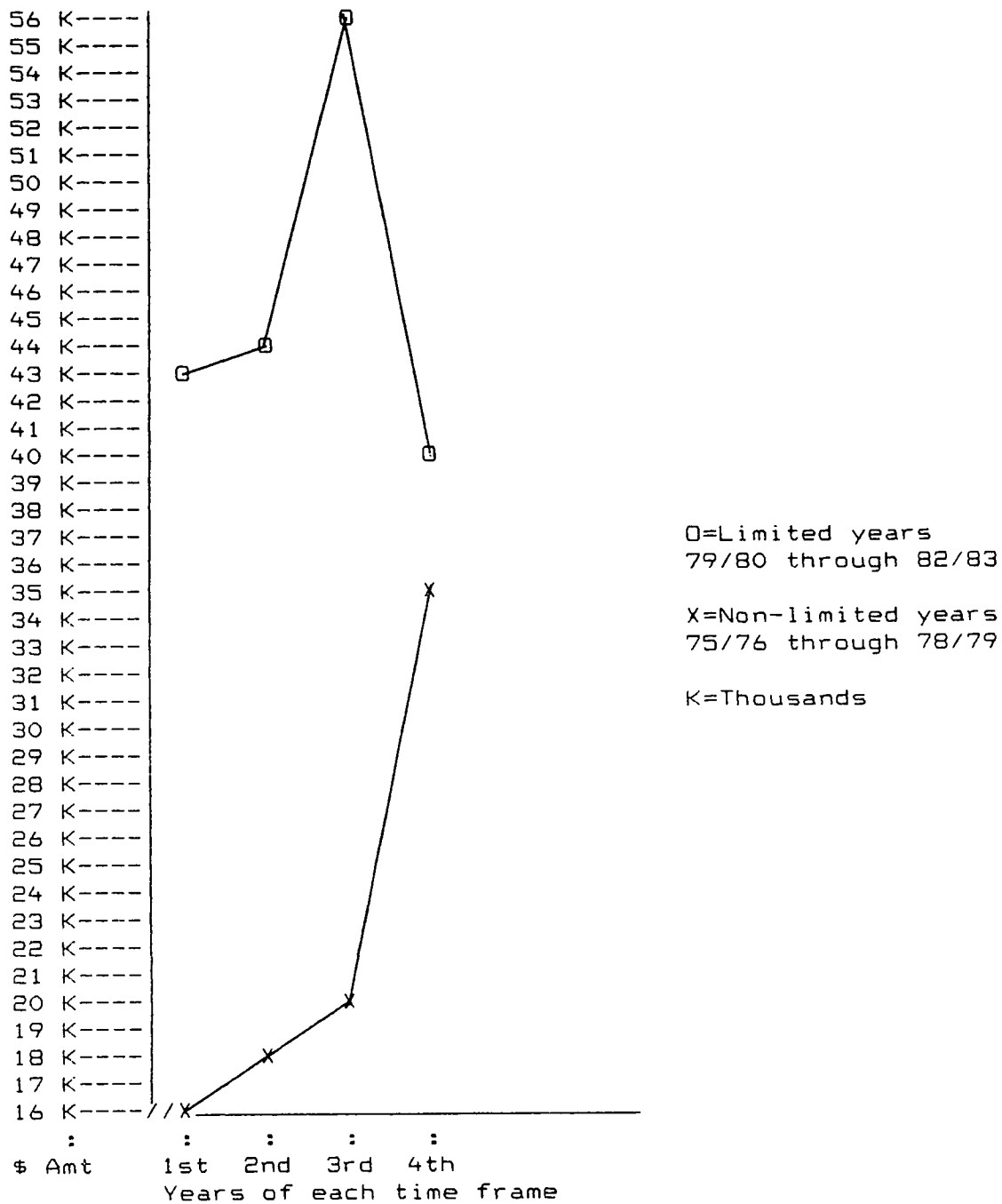


Figure 9. County receipts in current dollars.

Table 13 shows the total cash on hand at the end of a fiscal year. The first column shows the school year with the limited years labeled "L." The second column gives the total cash on hand in current dollars with the third column showing the annual percentage of change. The fourth and fifth columns give the data in constant dollars with annual percentage of change.

Table 13

Total Cash on Hand

Year	Current Dollars	% Change	Constant Dollars	% Change
75/76	35,046	-----	20,554	-----
76/77	46,226	+32	25,469	+24
77/78	64,932	+40	33,247	+31
78/79	73,739	+14	33,871	+ 2
79/80 L	82,341	+12	33,336	- 2
80/81 L	94,263	+14	34,617	+ 4
81/82 L	92,215	- 2	31,952	- 8
82/83 L	96,355	+ 4	32,399	+ 1
83/84 L	93,969	- 2	30,549	- 6
84/85 L	92,417	- 2	28,989	- 5
85/86	99,084	+ 7	30,638	+ 6

The table shows that the cash on hand fluctuated over the time span of this study. The total cash on hand grew 183% from the start to finish of the time period in current dollars and 49% in constant dollars. The amount of cash on hand can fluctuate with the total of the revenue sources because the cash on hand is that amount left over after all the receipts are gathered and the expenditures made. Property taxes, which make up the bulk of the school district revenue, may be delinquent over a period of time and later paid, thus adding to the cash on hand.

The Budget Limit Act of 1979 limited only the amount that was budgeted and ignored the amount actually collected. The same was true of all the limited revenues. There were several exclusions allowed, such as the amount budgeted for fuel and electricity. If this amount was not used, it became part of the cash on hand at the end of the year. In addition, many schools had money in Time Certificates and drew interest on such certificates. This interest money was not limited under the Budget Limit Act of 1979; and during the time frame, banks paid as high as 15% annual interest. In addition, the tuition from Class I schools in some cases helped add to the cash on hand.

The average percentage of increase in current dollars during the non-limited time frame was 23.25% and 4% during the limited years. The average percentage of increase in constant dollars during the non-limited time frame was

15.75% and -2.66% for the limited time frame. Clearly the cash on hand grew at a slower pace during the limited time frame, but perhaps followed inflation more closely than the limits imposed by the Budget Limit Act of 1979.

Figure 10 shows the trend line for each of the two time frame groups for cash on hand expressed in current dollars. The slopes of the two lines are similar, except that the slope of the non-limited time is steeper and thus shows greater increase. During the limited period, there is one negative growth year on the graph. Since the lines do not cross, there was always more cash on hand during the limited period than during the non-limited time frame shown in the figure.

Table 14 shows the three sources of revenue added together which make up most of the "limited receipts." Cash on hand is not included as this was not limited by the Budget Limit Act of 1979. Column one shows the school years, and column two gives the combined revenue in current dollars. Column three gives the annual percentage of change, and column four shows the consumer price index. Columns five and six show the data expressed in constant dollars with the percentage of change. The last column shows the limited years labeled "L."

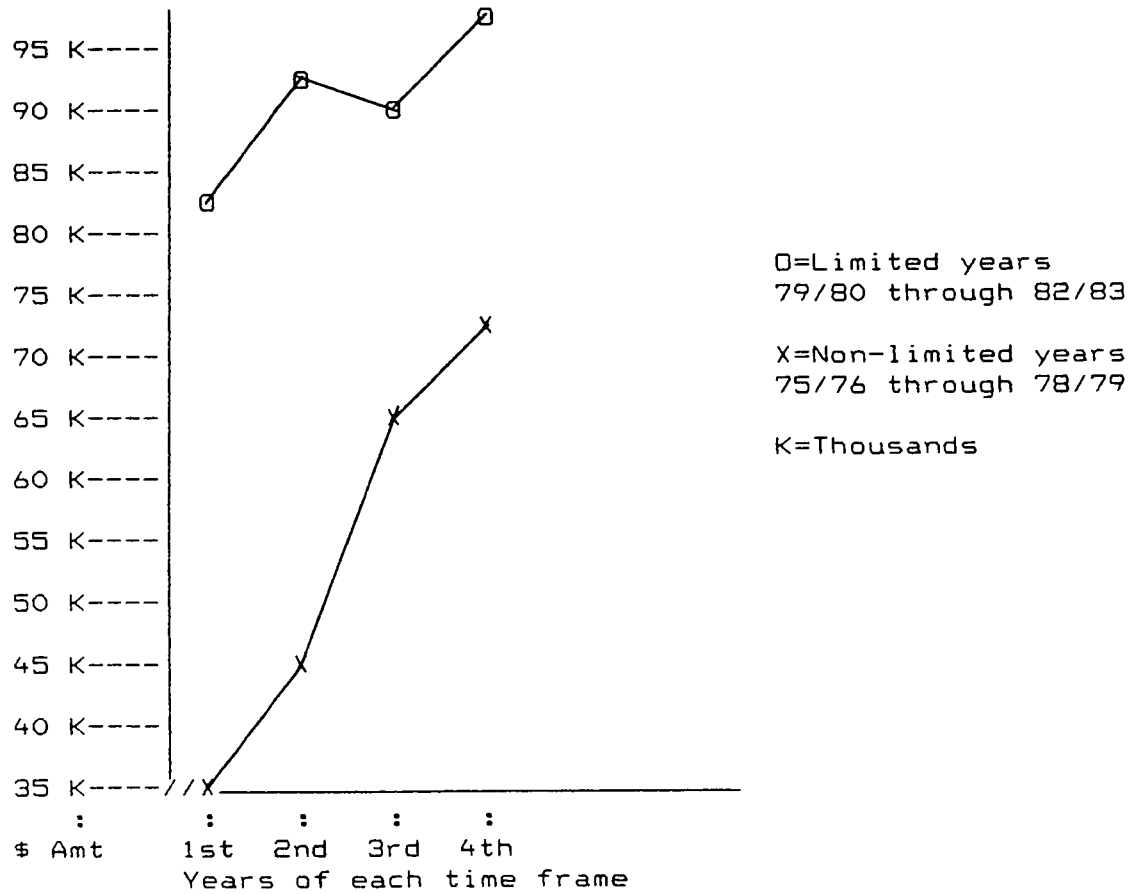


Figure 10. Total cash on hand.

Table 14

Combined Receipts (Local Taxes, County Receipts, and State Receipts)

Year	Revenue Current Dollars	% Change	CPI	Revenue Constant Dollars	% Change	
75/76	252,559	-----	1.705	148,128	-----	
76/77	291,423	+15.39	1.815	160,564	+8.40	
77/78	337,306	+15.74	1.953	172,712	+7.56	
78/79	358,069	+ 6.16	2.177	164,478	-4.77	
79/80	385,566	+ 7.68	2.470	156,100	-5.10	L
80/81	418,026	+ 8.42	2.723	153,517	-1.65	L
81/82	445,555	+ 6.59	2.886	154,385	+ .57	L
82/83	488,582	+ 9.66	2.974	164,284	+6.41	L
83/84	502,228	+ 2.80	3.076	163,273	- .62	L
84/85	535,954	+ 6.72	3.188	168,116	+2.97	L
85/86	589,417	+ 9.98	3.234	182,256	+8.40	

Table 14 shows that when the revenue sources are combined, there was a 133.33% growth in current dollars and a 23% growth in constant dollars from the start to the finish of the study time frame. The average percentage of growth in current dollars for the non-limited time frame was 11.82% and 6.98% for the limited period. The average percentage of growth in constant dollars for the non-limited

time frame was 4.89% and .43% for the limited period. The growth rate for the combined receipts was slower during the limited period than that of the non-limited time frame.

Figure 11 shows the trend line for each of the two time frame groups for the combined receipts in current dollars. The two lines are similar in slope which indicates that the rates of increase are similar. The graph shows that the receipts were higher during the limited time frame which was expected. Note is made that when these receipts are

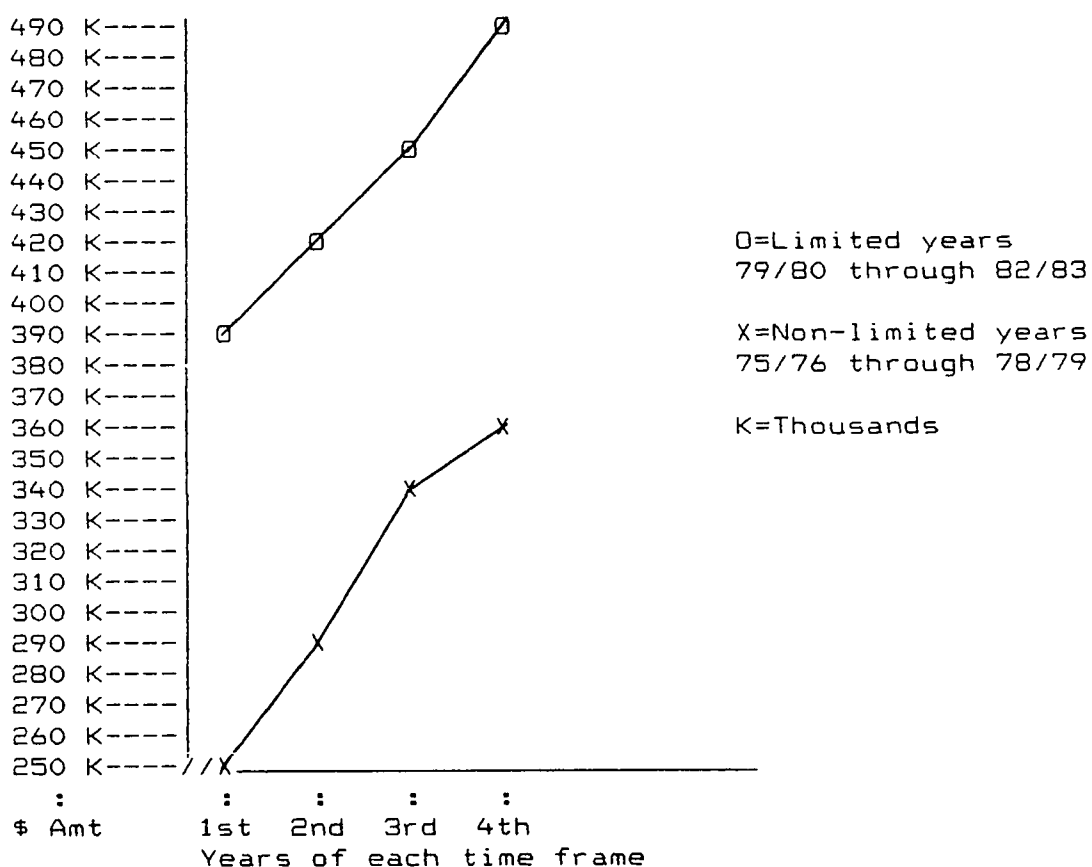


Figure 11. Combined receipts of property taxes, county receipts, and state receipts.

combined, their growth rate is not erratic as was the case when they were seen separately. This tended to indicate that when one receipt was up, the others were down.

Summary

Table 15 shows selected data examined in Hypotheses 2 and 4. In addition, figures from the Consumer Price Index (W) and the "Lid Bill" are presented.

Table 15

Selected Comparisons of Expenditures and Revenues With the CPI and the Budget Limit Act of 1979 as Related to Percentage of Change From Current Dollar Figures

Year	Total Expenses	Lid	CPI	Combined Receipts
75/76	BASE	NA	BASE	BASE
76/77	+ 5%	NA	+ 6.8%	+15.39%
77/78	+19%	NA	+ 7.6%	+15.74%
78/79	+ 7%	NA	+11.5%	+ 6.16%
79/80	+ 8%	7%	+13.5%	+ 7.68%
80/81	+ 8%	7%	+10.2%	+ 8.42%
81/82	+ 8%	7%	+ 6.0%	+ 6.59%
82/83	+10%	7%	+ 3.0%	+ 9.66%
83/84	+ 5%	7%	+ 3.4%	+ 2.80%
84/85	+ 6%	7%	+ 3.6%	+ 6.72%
85/86	+ 3%	NA	+ 1.4%	+ 9.98%

The first column shows the school year. The second column shows the annual percentage of change for total expenditures in current dollars (from Table 5). The third column shows the 7% annual increase mandated by the Budget Limit Act of 1979. The fourth column shows the annual percentage of change in the consumer price index or the rate of inflation. The fifth column shows the annual percentage of change in the combined receipts of local property tax, state revenues, and county revenues in current dollars (from Table 14). Only one non-limited school year experienced a high percentage of increase and that may have been caused by the budgeting for the 14-month year. The data indicate that budgets for the school year following the 14-month year were not adjusted downward for the 12-month year.

During the limited period, the first four years were above the 7% mark set by the Budget Limit Act, and only the last two were below that figure. The revenues from the fifth column show that during the limited years, three of the first four years were above the 7% mark. These combined receipts show greater increases, percentage-wise, prior to the limited period than to total expenditures. This may account for the increases in the cash on hand accounts. The purpose and intent of the Budget Limit Act of 1979 was to limit tax revenues to a 7% annual growth, with the implication for expenditures to be limited to a 7% annual growth, even though not stated in the law.

Finally, data concerning revenue and/or spending limitations from around the nation seem to indicate that real growth was cut from the education system when schools complied with their respective lid laws. While the general public was not dissatisfied with their respective school systems, people did not want taxes on real estate raised every year. It was noted that voters who support tax limitations are more likely to make an effort to vote than those voters who are not concerned about tax changes. It was also suggested that many school budgets are not excessive; therefore, as limitations are placed on them, some programs have to be either abbreviated or eliminated entirely. In the end, students (the only reason for schools in the first place) are the ones principally affected by limitations on school finances.

Chapter 5

RESULTS AND DISCUSSION

Chapter 5 has four sections: (1) findings, (2) conclusions, (3) recommendations, and (4) summary.

Findings

In this section the findings from each of the four hypotheses are presented.

Hypothesis 1

There were no significant differences between current expenditures per ADM of Nebraska's Class II school districts during the period of the Budget Limit Act of 1979 and the non-limited period, when measured in constant dollars.

1. There was a difference in the cost per pupil as measured in constant dollars when comparing the non-limited period with the limited period. Using constant dollars, the cost per pupil was higher during the limited period than it was during the non-limited period.

2. The average rate of increase in the cost per pupil was higher during the non-limited period than during the limited period using constant dollars. The percentage increases were particularly high just prior to the limited period.

3. Average daily membership declined steadily except for one year (1982/83) during the 11 years of the study. On the average, the rate of decline was greater during the non-limited period than during the limited period.

Hypothesis 2

There were no significant differences (as measured in constant dollars) between total expenditures for Nebraska's Class II school districts during the period of the Budget Limit Act of 1979 and total expenditures during the non-limited period.

1. There was a difference (as measured in constant dollars) in total expenditures for Nebraska's Class II school districts when comparing the non-limited period with the limited period. On the average, there were fewer dollars in net terms spent during the limited period.

2. The rate of change in total expenditures was lower during the limited period than during the non-limited period. The 14-month school year of the non-limited period, when averaged, caused a higher average in total expenditures for the non-limited period.

3. Total school district expenditures during the first four limited years exceeded 7% when current dollars are used. An implied intent of the legislators passing the Budget Limit Act of 1979 was to limit total school district expenditures in current dollars to 7%. After the rate of

inflation dropped below 7% for two years, the annual spending increases fell below 7%.

Hypothesis 3

There were no discernible differences between financial patterns for the selected expenditure areas of Instruction, Operation/Maintenance of Plant, and Transportation during the period of the Budget Limit Act of 1979 and financial patterns during the non-limited period for Nebraska's Class II school districts.

1. It appears that there were discernible differences between the financial patterns of the non-limited and limited time periods. The spending pattern for Instruction did not seem to change between the two time frames and showed steady growth when using current dollars. The spending pattern for Operation/Maintenance of Plant grew, on the average, more in the non-limited period using current dollars. Finally, the spending pattern for Transportation showed a more discernible difference between the two time frames and there was more growth during the non-limited time frame using current dollars.

2. It appears that spending for Instruction gained in percentage of total spending while Operation/Maintenance of Plant and Transportation went down in percentage of total spending for the time span of the study. The expense area of Operation/Maintenance of Plant maintained a higher percentage of the total expenses during the limited period.

The expense area of Transportation reached its highest percentage of the total spending during the first two limited years.

3. It appears that the three spending areas of Instruction, Operation/Maintenance of Plant, and Transportation are all areas of high priority because, on the average, they all held a higher percentage of total expenditures during the limited period. Only after the limitation was lifted did Operation/Maintenance of Plant drop below the figure for the first year of the study. Transportation showed a drop below the first year of the study about halfway through the limited period.

Hypothesis 4

There were no discernible differences between the pattern of annual rates of increase from tax revenue sources limited by the Budget Limit Act of 1979 during the period of the Budget Limit Act of 1979 and annual rates of increase during the non-limited period for Nebraska's Class II school districts.

1. It appears that there were discernible differences in the pattern of annual rates of increase between the non-limited and limited periods. On the average, the rate of increase for property taxes was higher during the non-limited period. The average rate of increase for state revenues was higher during the limited period. The average

rate of increase for county revenues was higher during the non-limited period.

2. The amount of cash on hand rose at a faster rate during the non-limited period. In total current dollars, the amounts were more during the limited period; but in three of the limited years, there was a slight drop in total current dollars.

3. The combined tax receipts (property taxes, state revenues, and county receipts) grew at a rate greater than 7% during three of the first four years of the Budget Limit Act of 1979. The purpose of the Budget Limit Act of 1979 was to limit the annual growth of these combined receipts to 7%. The average growth rate was higher during the non-limited period.

Conclusions

The following conclusions are drawn from the data collected. These conclusions indicate the impact the Budget Limit Act of 1979 had on Nebraska Class II school systems.

1. It appears that the impact of the Budget Limit Act of 1979 on Nebraska Class II school systems was minimal. The data show that school district expenses and revenues followed the rate of inflation more closely than the limits set by the Budget Limit Act of 1979. When the rate of inflation was above 7%, so were spending and revenue collecting. When the rate of inflation was below 7%, the spending and revenue collecting shortly dropped below the 7%

annual rate. This conclusion is made in spite of the argument that without the Budget Limit Act of 1979 the rate of spending and revenue collecting might have been higher. There was some evidence that areas of expense not used in this study dropped in their relative position as expressed in percentage of the total budget, as evidenced by the percentages of total expenses shown for Instruction, Operation/Maintenance of Plant, and Transportation. However, the differences were slight.

2. It appears that local boards of education and the patrons of Nebraska Class II school districts were able to acquire necessary funds. The data show that when the money was needed, school boards were able to get necessary funds.

3. It appears that Nebraska Class II school boards were in legal compliance with the Budget Limit Act of 1979 but may not have complied in spirit. School boards were able to use the exclusions allowed by the law and were able to use "budget estimated figures" to their advantage to get the needed funding.

Recommendations for Further Study

This investigator believes that future studies in Nebraska Class II school district finances should focus on the opinions of district patrons. Such studies might serve as a guide to the Unicameral in drafting future budget limitations which would involve Nebraska Class II school

districts. Some of the following financial issues may be worthy of future study for Nebraska Class II school systems:

1. Public opinion on the perceived need to limit the local school district budget or revenues.
2. Public opinion on local school boards and their ability to keep spending and taxes within acceptable limits.
3. Public opinion on a variety of cost cutting and ultimately property tax cutting measures, to include, but not limited to some of the following: (a) school consolidation, (b) teacher and program sharing, (c) expanded usage of service units, (d) implementation of a broader tax base to include personal property taxes, local sales, and income taxes, and (e) increased state aid.

Summary

Generally, the voters, patrons, and taxpayers of school districts in other states as well as in Nebraska Class II school districts were not dissatisfied with their respective school systems and were willing to support their schools as best they could. The real concern of the patrons was that taxes on real estate were rising at a high annual rate. Something needed to be done; and since they could not change the economy, they decided to limit money spent for public services of which schools were a part. In Nebraska, the Unicameral placed the limit on school budgets. Note is made that there were many variables other than the "Lid Bill" which affected school district operations.

The central concern of this study was to determine if the Budget Limit Act of 1979 had any effect on Nebraska Class II school districts. It appears that it had little effect on Class II school districts. The major influence on Class II school district board of education spending and revenue collecting seemed to be the economy. Since the economy changed after the Act had been in effect for only two years, perhaps the time for determining the effects of the limit was too short. It appears that the Class II schools in Nebraska maintained their educational programs and that they were able to meet the challenge of expanded programs as mandated by the Nebraska Department of Education. The one school in the study that reverted to a Class I did so due to student numbers and not to financial stress.

Finally, the meaningful financial limitations on Nebraska's Class II schools were determined by local patrons and boards. The people of the Class II districts found the money to level fund their schools in spite of the lid.

Furthermore, it is the opinion of this investigator that there are broad implications for state educational policy making in this finding. At least four such implications are suggested:

1. Who really controls expenses and revenues at the local level?

2. Who should control expenses and revenues at the local level?

3. What are the consequences when mandates and laws of the Nebraska Department of Education and/or the state legislature are ignored by local educational agencies?

4. Were there any positive consequences for K-12 education that resulted from the financial limitation?

State policy-making authorities need to consider more carefully the likely consequences of state action on local education agencies.

FOOTNOTES

1. Section 504 of the Rehabilitation Act of 1973 set the federal guidelines for the rights of a handicapped person and Public Law 94-142 the rights to a meaningful education.

2. Title IX of the Education Amendments of 1972 is the federal law that prohibits sex discrimination in education and bars discriminatory policies in academic and extracurricular activities, counseling, athletics, etc.

3. Dr. Larry Vontz was the person from the Nebraska Department of Education that was in charge of School Finance Services during the implementation of the Budget Limit Act of 1979. He then became Deputy Commissioner of Education and was considered by many school superintendents as a resource on both school finance and the Nebraska Lid Bill.

4. Most of the research articles did not address the issues of public elementary and secondary school reaction to budget or tax limits. Much of the research tended to deal with "state aid formulas, state financing, state financing history, legislative decisions in finance, and income as a measure of school finance." Some research measured public attitudes on public spending both at the state and local level, including state, county, and city budgets. Other research studied such topics as grants, specific budget

types such as zero-based budgets, capital investment, equity, and various models for budgeting. Finally, there was a large body of research that dealt with colleges, universities, and vocational schools with regard to budgets and financing.

5. Jonathan Burkey's field study for a Specialist Degree in 1982 showed five schools in his athletic conference. He showed how these schools reacted to the "Lid Bill" but did not sample schools so his study may not represent what all Class III schools did in reacting to the Lid.

6. The literature discussed five major forces which caused people and legislators to place limits on taxing and budgets for the public schools. Special interest groups used the court to gain equal spending, equal educational opportunity, and an expanded role for the nation's public schools. These expanded programs and new programs cost money and thus increased the total dollars necessary to run a school. In addition, inflation meant that the dollar bought less and less; and according to the Consumer Price Index published in 1987, the ratio to 1967 dollars for 1975 was 170.5 and the ratio in 1986 was 323.4. Note that some of the higher ratio changes came prior to many states enacting limits, for example, the change from 1971 which was 121.3 to 1980 which was 247.0 shows the lessened purchasing power of the dollar. Finally, as a result of the above

forces, taxes on property as well as other taxes increased. The literature suggested that high taxes set the climate for budget limits.

7. During the time frame of the study, one school, Ruskin, changed from a Class II school district to a Class I school district. Note that the data for the tables are for only 21 schools after the 1981/82 school year.

8. The sample was selected in the following manner. Each Nebraska Class II school district was listed as it appeared by county (counties were listed in alphabetical order) in the "Seventy-Eighth Nebraska Educational Directory." The Class II schools were assigned numbers ranging from 1 through 87. Random numbers were generated in that range until 22 different schools were selected. Verification of their class status was made.

9. Consumer Price Index figures for this study refer to an average of monthly changes in cost of living for a calendar year. The CPI could have been computed on the basis of a school fiscal year but then the figures would not relate to figures stated in the literature, which are reported on the calendar year. Nebraska Class II school districts have a fiscal year which runs from September 1 through August 31. For purposes of this study, the second year of a school year was used for applying the Consumer Price Index (W). For example: The CPI average for 1976 was used to convert all data for the 1975/76 school year. To

find inflation adjusted dollars for the 1975/76 school year, the CPI of 1976 (1.075) was divided into 1975/76 raw data. The CPI (W) form was used as it was most often used for negotiating salaries and better reflects the income level of teachers.

10. For purposes of running the "t" tests, one school, Ruskin, was left out because the data were not complete for the 11 years of the study due to its change in status to a Class I school. Any other schools which may have changed status to a Class III still had a high school and thus data for the 11 years of the study.

11. Data displayed in the tables were in either current or constant dollars, or both, even though hypotheses 1 and 2 refer only to constant dollars and hypotheses 3 and 4 refer only to current dollars. The "extra" data are displayed for the readers to gain some of the public flavor for school expenditures. The public's perception of school expenses and revenues influenced the Unicameral and various tax reform leaders.

12. Computations for reported data on tables. Constant dollars are found by dividing current dollars by the consumer price index. Inflation rate was found by taking a school year figure and subtracting the preceding year and then dividing the remainder by the preceding year. Increases for time span was found by subtracting the first year from the last year and dividing the remainder by the

first year. The same procedure was used for finding increases over shorter defined time spans. Percentage of change was found by taking a lower year from a higher year and dividing the remainder by the lower year. Average percentage of change was found by adding the percentages of change and dividing by the number added. The same process was used for averaging the percentage of change for non-limited and limited years. Percentage of total (Table 9) was found, for example, by taking the transportation data and dividing it by the total expenses.

13. In the figures the first four non-limited years of the study are compared with the first four limited years. This was the only way to make a comparison because the fifth non-limited year followed the limited years. Because of the maturation effect, the fifth non-limited year would always be expected to be much higher.

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APPENDIX A

Political Subdivisions, Budget Limit

Act of 1979

77-2704

REVENUE AND TAXATION

parent-teacher associations pursuant to an agreement with the proper school authorities, in an elementary or secondary school, public or private, during the regular school day or at an approved function of any such school. (Laws 1967; 1973; 1977; 1980.)

77-2704. SALES AND USE TAX; EXEMPTIONS FROM TAX. (1) There are exempted from the computation of the amount of sales and use taxes imposed by sections 77-2701 to 77-27.135 the gross receipts from the sale, lease or rental of and the storage, use, or other consumption in this state of the following:

(a) Meals and food products, including soft drinks and candy, for human consumption served by public or private schools, school districts, student organizations, or parent-teacher associations pursuant to an agreement with the proper school authorities, in an elementary or secondary school or at any institution of higher education, public or private, during the regular school day or at an approved function of any such school or institution, but such exemption shall not apply to sales at any facility or function which is open to the general public, except that concession sales by elementary and secondary schools, public or private, shall be exempt. (Laws 1967; 1971; 1972; 1977; 1980; 1981.)

Note: Only portions of the law pertaining to school activities are included.

(d) Governmental Subdivision Fund

77-27.136. AID TO GOVERNMENTAL SUBDIVISIONS; APPROPRIATION. Beginning January 1, 1972, and on January 1, each year thereafter, the Legislature shall appropriate twelve million six hundred thousand dollars of all funds collected by a general sales tax and income tax for aid to governmental subdivisions. (Laws 1967; 1971; 1976; 1977.)

77-27.137. AID TO GOVERNMENTAL SUBDIVISIONS; DISTRIBUTION OF FUNDS; MANNER. Of the money so appropriated, four million six hundred thousand dollars shall be distributed to the various county treasurers of the state as follows:

(1) Fifty per cent on the basis of the ratio of the population of the particular county to the population of the entire state as determined by the latest federal census; and

(2) Fifty per cent on the basis of the ratio of the valuation of real estate in the particular county to the valuation of real estate in the entire state, as certified by the respective county assessors to the Tax Commissioner in the abstract of the assessment rolls and as equalized by the State Board of Equalization and Assessment.

The Tax Commissioner shall determine the amount to be distributed to the various counties and certify such amounts by voucher to the Director of Administrative Services. Each amount shall be distributed in twelve as nearly as possible equal monthly payments between the fifth and twentieth day of each month beginning July, 1977, and each July thereafter. The State Treasurer shall, between the fifth and twentieth day of each month, notify the Director of Administrative Services of the amount of funds available in the General Fund for payment purposes. The Director of Administrative Services shall, upon receipt of such notification and vouchers, draw warrants against funds appropriated.

The proceeds of the governmental subdivision payments received by the various county treasurers shall be credited to the general fund of the county. (Laws 1967; 1971; 1976; 1977.)

77-27.137.01. GOVERNMENTAL SUBDIVISION APPROPRIATION; BALANCE; ALLOCATION; PURPOSE; MANNER. The balance of the governmental subdivision appropriation after making the transfer provided for in section 77-27.137 shall be allocated by the Tax Commissioner to the various counties, for distribution to the incorporated municipalities therein. The Tax Commissioner shall compute the amount, so allocated to each county, due the incorporated municipalities within the county on the ratio of the population of the particular incorporated municipality to the total population of all incorporated municipalities in the county as determined by the latest federal census, which amounts shall be placed in the general fund of such municipalities. Such payments and distributions shall be made in the manner provided in section 77-27.137. (Laws 1967; 1971; 1976; 1977.)

77-27.139. GOVERNMENTAL SUBDIVISION; FUND; DETERMINATION TAX LEVY. Each political subdivision receiving funds as provided by the provisions of sections 77-27.136 to 77-27.140 shall take into consideration the amount it will receive under the provisions of sections 77-27.136 to 77-27.140 during its fiscal year in determining tax levy for that fiscal year. (Laws 1967.)

77-27.140. INTANGIBLE PROPERTY; TAX; DISTRIBUTION. The tax upon intangible property in Classes A and B shall be in lieu of all other taxes thereon, and shall be due, delinquent, and collectable at the same time as personal taxes. The amount collected in the various taxing districts of the state assessed for the year 1966 and prior years shall be apportioned one-sixth to the state General Fund, one-sixth to the county general fund, one-third to the general fund of the city or village, and one-third to the general fund of the school district in which the property is assessable; Provided, if the property is not assessable within a city or village, two-thirds of the tax collected shall be apportioned to the general fund of the school district. The amount collected in the various taxing districts of the state for the year 1967 and subsequent years shall be apportioned one-third to the county general fund, one-third to the general fund of the city or village, and one-third to the general fund of the school district in which the property is assessable; Provided, if the property is not assessable within a city or village, two-thirds of the tax collected shall be apportioned to the general fund of the school district; provided further, if the property is not assessable with a school district, city or village, all of the tax collected shall be apportioned to the county general fund; and provided further, the State of Nebraska shall receive for the year 1967 and prior years one-sixth of the tax raised by the provisions of section 77-1611. (Laws 1967.)

ARTICLE 34 — POLITICAL SUBDIVISIONS, BUDGET LIMITATIONS

(b) Political Subdivision Budget Limit Act of 1979

77-3412. ACT, HOW CITED. Sections 77-3412 to 77-3431 shall be known and may be cited as the political Subdivision Budget Limit Act of 1979. (Laws 1979.)

77-3413. LEGISLATIVE FINDINGS. The Legislature hereby finds and declares that it will serve the best interests of the people of the State of Nebraska to provide limitations on the allowable annual increase permitted in the continuation budget requirements of the political subdivisions in the State of Nebraska funded by state and local tax sources as provided for in sections 77-3412 to 77-3431. (Laws 1979.)

POLITICAL SUBDIVISIONS, BUDGET LIMITATIONS

77-3414

77-3414. DEFINITIONS, SECTIONS FOUND. For the purposes of sections 77-3412 to 77-3431, unless the context otherwise requires, the definitions found in sections 77-3415 to 77-3422 shall be used. (Laws 1979.)

77-3415. GOVERNING BODY, FISCAL YEAR, TAX, ADOPTED BUDGET STATEMENT, WHERE DEFINED. The terms governing body, fiscal year, tax, and adopted budget statement shall be used as defined in section 23-922. (Laws 1979.)

77-3416. CURRENT FISCAL YEAR, DEFINED. Current fiscal year shall mean the present fiscal year for which an adopted budget statement is in effect. The term current fiscal year shall be used in a manner consistent with subdivision (2) of section 23-923. (Laws 1979.)

77-3417. PRIOR FISCAL YEAR, DEFINED. Prior fiscal year shall mean the immediately preceding fiscal year for which an adopted budget statement is no longer in effect. The term prior fiscal year shall be used in a manner consistent with subdivision (1) of section 23-923. (Laws 1979.)

77-3418. ENSUING FISCAL YEAR, DEFINED. Ensuing fiscal year shall mean the immediately upcoming fiscal year for which an adopted budget has or will be authorized pursuant to the Nebraska Budget Act. The term ensuing fiscal year shall be used in a manner consistent with subdivision (3) of section 23-923. (Laws 1979.)

77-3419. RECEIPTS FROM LOCAL TAX SOURCES, DEFINED. Except as provided in section 77-3424, receipts from local tax sources shall mean funds received from the tax or taxes the governing body of a political subdivision is authorized to levy or cause to be levied. For the public school districts, any receipts from the county nonresident high school tuition fund shall be considered as receipts from local tax sources. (Laws 1979.)

77-3420. RECEIPTS FROM STATE TAX SOURCES, DEFINED. Except as provided in section 77-3425, receipts from state tax sources shall mean funds received by a political subdivision, the original source of which is a tax or taxes imposed or levied by the State of Nebraska. (Laws 1979.)

77-3421. COMBINED RECEIPTS, DEFINED. Combined receipts shall mean the total of the funds received by a political subdivision from local tax sources, as defined in section 77-3419, and funds received from state tax sources, as defined in section 77-3420, and funds received from federal tax sources, as defined in section 1 of this act. (Laws 1979; 1981.)

Section 1. For purposes of sections 77-3412 to 77-3431, receipts from federal tax sources shall mean funds received by a political subdivision from the federal government for use for general and noncategorical purposes. (Laws 1981.)

77-3422. COMBINED RECEIPTS BUDGET BASE, DEFINED. (1) Except as provided in subsection (2) of this section, combined receipts budget base shall mean that amount that is the anticipated combined receipts of a political subdivision for the current fiscal year, or that amount that would have been the anticipated combined receipts of a political subdivision for the current fiscal year if the current fiscal year's anticipated receipts would have been increased by seven per cent above the anticipated combined receipts of the political subdivision for the prior fiscal year.

(2) If any two or more political subdivisions are merged according to law, the combined receipts budget base of such newly merged political subdivision in the fiscal year immediately ensuing the completion of such merger shall be the sum of the anticipated combined receipts of each individual political subdivision involved in such merger for the current fiscal year. (Laws 1979.)

77-3423. BUDGET; INCREASE; LIMITATION. (1) Except as otherwise provided in sections 77-3412 to 77-3431, no governing body of any political subdivision shall adopt a budget statement pursuant to section 23-925, or pursuant to the charter or ordinances of a city with a home rule charter, in which the anticipated combined receipts for the ensuing fiscal year exceeds an increase of seven per cent above the combined receipts budget base.

(2) In lieu of the limitation imposed by subsection (1) of this section, any political subdivision which has experienced or anticipates an increase in its population, as measured pursuant to section 77-3427, of five per cent or more above the population for the immediately preceding year, may elect to increase its anticipated combined receipts for the ensuing fiscal year by a percentage which shall not exceed the average percentage increase in the anticipated combined receipts for the three immediately preceding fiscal years. If any political subdivision qualifies for and elects to utilize the limit provided for in this subsection, such political subdivision shall not further increase the percentage limit calculated pursuant thereto to compensate for any population increases calculated pursuant to section 77-3427. If any political subdivision qualifies for and elects to utilize the limit provided for in this subsection, such limit shall be used only in the year or years in which a population increase of five per cent or more is experienced or anticipated. (Laws 1979.)

77-3424. ANTICIPATED RECEIPTS FROM LOCAL TAX SOURCES; FUNDS AND RECEIPTS NOT INCLUDED. For the purposes of sections 77-3412 to 77-3431, anticipated receipts from local tax sources shall not include: (1) Receipts for any fund used for retiring, refunding, or servicing construction warrants or bonded indebtedness or for any fund used for repayment of loans for asbestos removal, detection, or containment projects; (2) funds used to pay for the first year's implementation of any new program established by state law and specifically designated as a new program for the purposes of sections 77-3412 to 77-3431, but such funds shall be included in computing the combined receipts budget base for each year following the first year; (3) receipts from the increased tax levied or caused to be levied pursuant to the authority granted under section 77-3428; (4) receipts from any tax levied pursuant to section 79-506.01, and (5) funds used for payment of employer contributions for the provisions of the Federal Insurance Contributions Act, fuel for any purpose, and electricity which are in excess of one hundred seven per cent of the amount budgeted in the immediately preceding fiscal year for such items; and (6) funds used to correct a waste of energy or to carry out a program of energy conservation as identified by an energy audit conducted by a professional engineer or by the State Energy Office under the institutional buildings grant program. (Laws 1979; 1981.)

Note: For purposes of subdivision (2) of section 77-3424 new program shall include any additional amount a school district contributes if the Public Employees Retirement Board recommends that the funding by the school district be increased as a result of the changes made in section 79-1222.01.

77-3425. ANTICIPATED RECEIPTS FROM STATE TAX SOURCES; FUNDS AND RECEIPTS NOT INCLUDED. For purposes of sections 77-3412 to 77-3431, anticipated receipts from state tax sources shall not include: (1) Receipts from

77-3426

REVENUE AND TAXATION

nonrecurring special grants, loans, or contracts intended to fully or partially fund special projects or programs or to match specific federal grants; and (2) funds used to pay for the first year's implementation of any new program established by state law and specifically designated as a new program for purposes of sections 77-3412 to 77-3431. But such funds shall be included in computing the combined receipts budget base for each year following the first year. (Laws 1979.)

77-3426. NEWLY AUTHORIZED LEVY; NOT INCLUDED AS RECEIPT FROM LOCAL TAX SOURCES; WHEN REDUCED LEVY AUTHORIZATION; EFFECT. Any political subdivision that is authorized by state law to levy a tax or cause a tax to be levied, which tax or portion thereof is in addition to the tax such political subdivision is authorized to levy or cause to be levied on May 17, 1979, shall not include as a receipt from local tax sources the anticipated receipts from such newly authorized levy during the first fiscal year for which such newly authorized levy generates tax receipts, but thereafter the receipts from such newly authorized tax shall be included in determining receipts from local tax sources. For the purposes of sections 77-3412 to 77-3431, the tax levied or caused to be levied by a newly created political subdivision in the first year such levy generates tax receipts shall be considered as a newly authorized levy. Any political subdivision that has its authority to levy a tax or cause a tax to be levied reduced by operation of state law shall reduce the combined receipts base for the ensuing year by the amount of reduced receipts. (Laws 1979.)

77-3427. BUDGET; LIMITATION; ANTICIPATED POPULATION INCREASE; BASIS; HOW TREATED. Any political subdivision may add one percentage to the limit established pursuant to subsection (1) of section 77-3423 for each percentage, in excess of one per cent, that the population in the political subdivision for the ensuing fiscal year is anticipated to exceed the population of such political subdivision for the current fiscal year. If the anticipated population increase does not occur, then that portion of the receipts from local tax sources increased because of the anticipated population increase which did not occur shall be treated as receipts from local tax sources by such political subdivision in the immediately ensuing fiscal year. Except for the public schools and the technical community college areas, population shall be determined by census or population projections approved by the governing body of the political subdivision and the Auditor of Public Accounts. For any school district, population shall be based on enrollments as determined as provided in section 79-1333.01, and for any technical community college area, population shall be based on full-time equivalent student enrollment as provided in section 79-2637. (Laws 1979.)

77-3428. BUDGET; LIMITATION; EMERGENCY; INCREASE AUTHORIZED; GOVERNING BODY; CERTIFICATION TO AUDITOR OF PUBLIC ACCOUNTS. In the event an emergency situation is proclaimed by the Governor or ascertained by the appropriate governing body of any political subdivision, the governing body of such political subdivision affected by such emergency may authorize an increase in the limit provided for in section 77-3423. In addition to complying with the requirements imposed by section 23-929, the governing body shall certify to the Auditor of Public Accounts that (1) the additional expenditures which necessitated such increase in the limit were brought about by an extraordinary event or occurrence which could not reasonably have been foreseen or prevented and which required immediate expenditure of public funds to preserve the health or safety of the people within such political subdivision, and (2) such increased expenditures were consistent with the roles, functions, or purposes of such political subdivision. The provisions of this section shall in no way restrict the powers and duties of county boards provided for in section 23-918. (Laws 1979.)

77-3429. AUDITOR OF PUBLIC ACCOUNTS; RULES AND REGULATIONS; ADOPT. The Auditor of Public Accounts shall adopt and promulgate rules and regulations to assist the political subdivisions in complying with sections 77-3412 to 77-3431. Such rules and regulations shall include, but not be limited to, the approval of a method or methods for determining census or population projections pursuant to section 77-3427. (Laws 1979.)

77-3430. ACT; TERMINATION DATE. Sections 77-3412 to 77-3431 shall terminate on December 31, 1984, unless reenacted or reestablished by the Legislature. (Laws 1979.)

(c) Miscellaneous Provisions

77-3431. POLITICAL SUBDIVISION; BUDGET; EXCEED LIMITATION; PROCEDURE. (1) If the governing body of any political subdivision determines that the portion of the budget funded from the receipts from local tax sources needs to be higher than is permitted under section 77-3423 and that the provisions of section 77-3427 or 77-3428 are not applicable or inadequate, the governing body of such political subdivision shall by resolution call for a special election of such political subdivision for that purpose. The increase above the limit permitted by section 77-3423 may be adopted if approved by a majority of those voting in such special election.

(2) The resolution calling for the election and the election notice shall refer to sections 77-3412 to 77-3431 and state that the limitations contained therein are proposed to be exceeded and show the proposed increase in the receipts from local tax sources in terms of dollars and percentages over the limitation as computed in section 77-3423, and in terms of dollars and per cent increase over the receipts from local tax sources for the current fiscal year and shall give the date of the election. The election shall be held at least thirty days before the county board is required by section 77-1601, to levy the necessary taxes to fund such budget.

(3) Notice of the election shall state the date which the election is to be held and the hours the polls will be open. Such notice shall be published in a newspaper that is published in or of general circulation in the political subdivision at least fifteen days prior to such election. If no newspaper is published in or of general circulation in the political subdivision, notice shall be posted in each of three public places therein.

(4) The governing body of the political subdivision shall prescribe the form of the ballot to be used at the election, and the proposition appearing on such ballot shall state the percentage increase which is proposed to be adopted as compared to the percentage limitation imposed by section 77-3412 to 77-3431. The form of submission upon the ballot shall be as follows:

- ☐ For exceeding the statutory budget limit.
☐ Against exceeding the statutory budget limit.

(Laws 1977; 1979)

ARTICLE 36 — LOCAL GOVERNMENT ASSISTANCE

77-3601 and 77-3604 Laws 1980 — LB 882 Repl. 1981 Note: Refer to LB 384 — 1981

APPENDIX B

State of Nebraska Budget Document and Provisions

(Sample from 1982/83)

Form SD

State of Nebraska
Budget Form SD

Page 1
For State Auditor Use Only

2		
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CERTIFICATE OF PUBLICATION AND PROPERTY TAX

(Title of Subdivision and/or District Number)

TO THE COUNTY BOARD AND COUNTY CLERK OF _____ COUNTY, NEBRASKA;

The undersigned hereby certifies that a proposed Budget Summary and Notice of Hearing was duly:

Published	Mailed	Posted
-----------	--------	--------

FURTHER, the undersigned certifies that the Public Hearing was held on the _____ day of _____ 19____ and that the Budget of Expenditures evidenced by the attached Budget was duly approved and adopted, and
FURTHER, the undersigned certifies that the following PROPERTY TAX is requested for the ensuing year:

FUNDS	TOTAL PROPERTY TAX REQUIREMENTS
General	
Sinking	
Building	
Bond	

IF BUDGET PREPARED BY PERSONS OTHER THAN BOARD SECRETARY, SIGN HERE:

_____ Secretary/Clerk	_____ (Signature)
_____ Address	_____ (Address)
_____ Town	_____ (Occupation or Firm)
_____ Zip Code	_____ (Address)
_____ Tele. No. (Area Code)	_____ (Telephone No.)

CHECK LIST FOR YOUR USE

To constitute a legal filing in the Office of the State Auditor and County Clerk the following Documents must be furnished. Instructions for each section are on back of budget page. (✓)

Certificate of Publication and Property Tax _____
Proof of Publication - if applicable _____
Expense/Revenue Budget-All Funds _____
Notice of Budget Hearing and Summary (Form NBH) _____
Election Certificate (Lid) if applicable _____
Lid Computation Forms (Form LC) _____

BUDGET DATE GUIDE

On Or Before:

August 1	Prepare Budget (Sec. 23-923)
August 15	Publish, Post or Mail Notice of Budget Hearing & Summary 5 days prior to hearing.
August 22	Latest date to adopt Budget
August 25	Copy of Adopted Budget filed with COUNTY BOARD (Sec. 23-927) & COUNTY CLERK, AND WITH AUDITOR OF PUBLIC ACCOUNTS ROOM 2303 - STATE CAPITOL LINCOLN, NEBRASKA 68509 TELEPHONE - (402)-471-2111

THIS BLOCK FOR STATE AUDITORS USE ONLY

POP	EC
CPP	LC
ERB	
NBH	

THIS BLOCK FOR LEVYING BOARD/COUNTY BOARD ONLY

FUNDS	LEVY
General	
Sinking	
Building	
Bond	
Total Levy	

Levy is based on 1¢ each \$100. Actual Value
Final Actual Valuation, This County _____
Final Actual Valuation, Other Counties _____
TOTAL Final Actual Valuation _____

INSTRUCTIONS FOR PAGE 1CERTIFICATE OF PUBLICATION AND PROPERTY TAX

1. Check off the method of notifying public of budget hearing.
IMPORTANT: ~If published in newspaper, attach proof of publication.

If total operating budget for all funds, not including reserves, does not exceed \$10,000.00 per year, the proposed budget summary (Budget Form NBH, Statement of Publication) may be posted at the governing body's principal headquarters or mailed to taxpayers.
2. List the dollar amount of property tax needed to support the fund(s) listed. Obtain this figure from the property tax re-cap found at the bottom of each fund page you use. This figure will be Item 3 (Total Property Tax Requirement) of the Re-Cap. To properly Budget, Treasurers Commissions and Delinquent Tax Allowance must be taken into consideration.
3. The secretary or clerk of your subdivision must sign where indicated. If the budget is prepared by persons independent of your subdivision, please have them sign where indicated.
4. The check list is provided for your use. It may be beneficial to you to check off those budget documents needed to assure proper filings with the State Auditor and County Clerk. IMPORTANT: FILE ONE COMPLETE COPY WITH THE STATE AUDITOR AND YOUR COUNTY CLERK. (SCHOOLS: FILE ADDITIONAL COPY WITH COUNTY SCHOOL SUPERINTENDENT.)
5. The budget dates are statutory and/or suggested as a guide only. Early budget preparation is encouraged to avoid last minute conflicts in filing dates.
6. Do not use the blocks at the bottom of the page designated for State Auditor and Levying Board use.

NOTE:

A budget must be filed to fulfill requirements of the Lid Limit Act even though your budget of expenditures is Less Than \$5,000.

State of Nebraska
Budget Form 5D

Page 2

BUDGET STATEMENT AND CERTIFICATE OF TAX
CLASS 1, 2, 3, 4, 5 and 6 SCHOOL DISTRICTS

SCHOOL DISTRICT _____, _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 to 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
--	EXPENDITURES:	--	(1)	(2)	(3)	(4)
1	Instructional Services	1000				
2	Support Services - Pupils	2100				
3	Support Services - Instructional Staff	2200				
4	Support Services - General Administration	2300				
5	Support Services - School Administration	2400				
6	Support Services - Business	2500				
7	Support Services - Operation of Plant	2610				
8	Support Services - Maintenance of Plant	2620				
9	Support Services - Pupil Transportation	2700				
10	Community Services	3000				
11	Debt Services	5000				
12	Summer School	6000				
13	Adult Education	7000				
14	Transfers To Other Funds	9000				
15	TOTAL EXPENDITURES	----			XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
16	TOTAL BUDGET OF EXPENDITURES	----	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
17	NECESSARY CASH RESERVE	----	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
18	TOTAL REQUIREMENTS	----	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
--	REVENUES:	----	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
19	Net Cash Balance, 9-1-	----				
20	Investments, 9-1-	----				
21	County Treasurer's Balance, 9-1-					
--	LOCAL SOURCES	----	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
22	Public Power District Tax - 5% Gross Revenue	1120				
23	Public Power District Tax - Regular In-Lieu-of-Tax	1130				
24	Tuition Received - From Other Districts	1210 1230				
25	Tuition Received - From Individuals	1220 1240				
26	Transportation Received - From Other Districts	1310 1330				
27	Transportation Received - From Individuals	1320 1340				
28	Interest on Investments	1410				
29	Local License Fees and Court Fines	1610 1620				
30	Other Local Revenue	1700				
31						

State of Nebraska
Budget Form 50

Page 3

BUDGET STATEMENT AND CERTIFICATE OF TAX
CLASS 1, 2, 3, 4, 5 and 6 SCHOOL DISTRICTS

SCHOOL DISTRICT _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
--	REVENUES - CONTINUED:	--	(1)	(2)	(3)	(4)
--	COUNTY SOURCES	----	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
32	County Fines and License Fees	2110				
33	Other County Sources	2130				
34	Non-Resident High School Tuition	2140				
35	Educational Service Unit Receipts	2210				
36						
37						
--	STATE SOURCES		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
38	State Aid - Foundation & Equalization Funds	3110				
39	Special Education Programs	3120				
40	Special Education Transportation	3130				
41	Driver Education	3140				
42	School Lunch - State Share	3150				
43	Payments For Wards of State or Court	3160				
44	Vocational Education	3170				
45	Other State Appropriations	3190				
46	State Apportionment	3200				
47	In-Lieu-of-School Land Tax	3300				
48	Insurance Premium Tax	3400				
49	Homestead Exemption Allocation	2150			XXXXXXXXXXXX	XXXXXXXXXXXX
50	Property Tax Relief Allocation	2155				
51	Pro-Rate Motor Vehicle	2160				
52						
53						
--	FEDERAL SOURCES	----	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
54	Public Law 81-874	4500				
55	Johnson - O'Malley	4600				
56	Vocational Education - Federal Share	4700				
57	School Lunch - Federal Share	4800				
58	Other Federal Sources	4900				
59						
60						
61						

State of Nebraska
Budget Form 50

Page 4

BUDGET STATEMENT AND CERTIFICATE OF TAX
CLASS 1, 2, 3, 4, 5 and 6 SCHOOL DISTRICTS

SCHOOL DISTRICT _____, _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
			(1)	(2)	(3)	(4)
	REVENUES - CONTINUED:	----				
--	NON-REVENUE SOURCES	----	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
62	Sale of Funding Bonds	5100				
63	Long-Term Loans	5200				
64	Insurance Adjustments	5300				
65	Sale of Property	5400				
66	Transfers From Other Funds	5500				
67						
68	Other Non-Revenue Receipts	5600				
69						
70						
71	TOTAL REVENUES AND BALANCES - LINES 19 - 70	----				
72	PROPERTY TAXES - GENERAL FUND	1110				
73	TOTAL REVENUE AVAILABLE - LINES 71-72	----				
74	LESS: (LINE 15) TOTAL EXPENDITURES	----			XXXXXXXXXXXX	XXXXXXXXXXXX
75	LESS: (LINE 18) TOTAL REQUIREMENTS	----	XXXXXXXXXXXX	XXXXXXXXXXXX		
76	BALANCE FORWARD				XXXXXXXXXXXX	XXXXXXXXXXXX

Tax From Line 72		PROPERTY TAX RECAP	
1. Co. Treasurer's Commission			
2. Delinquent Tax Allowance			
3. Total Property Tax Requirement			

1. Compute Treasurer's Commission at 1% of Line 72.
2. Delinquent Tax Allowance may not exceed 5% of Line 72 Plus Actual % of Prior Year Delinquent Uncollected Tax.
3. Carry Total Tax needed to support fund to certification, Page 1, and to Lid Computation Form Page L-2, Column C, Section 1, a. NOTE: TAX REVENUE FOR BOND/COUPON REDEMPTION IS EXCLUDED FROM 7% LID LIMITATION ACT. DO NOT REPORT ON LID FORMS L-1-L-2.

INSTRUCTIONS FOR COMPLETING THIS FUND BUDGET PAGE

This fund page is designed to provide two years actual expense and income (Columns 1 and 2) and, provide anticipated proposed expense and income for the new fiscal year (Column 3). Column 4 (adopted) is not used unless changes are made in either expense or income as a result of public hearing and prior to adoption. CHANGES MUST BE PUBLISHED IN SUMMARY FORM WITHIN TWENTY DAYS OF ADOPTION. A NEW PUBLIC HEARING IS NOT REQUIRED.

Expense: From your records place in Column 1 actual disbursements on a line item basis for that fiscal year. Place actual disbursements on a line item basis in Column 2 for that fiscal year. The total expenditures for Column (1) and (2) should equal the recorded expense of your unit of government. Note: IF YOU COMPLETE THE BUDGET PROCESS PRIOR TO THE CONCLUSION OF YOUR FISCAL YEAR, COLUMN (2) MAY CONTAIN ACTUAL AND ESTIMATED EXPENSE.

Cash Reserve: By law, you are entitled to a cash reserve equal to 50% of the Total Budget of Expenditures proposed in Columns (3) or (4); however, if you have included in this proposal any amounts for capital outlay such as machinery, vehicular equipment, building land acquisition etc., you must reduce the total budget of expenditures by the amount of capital expense. Cash reserves are an extremely important element of budgeting in that it provides a stable flow of cash during your fiscal year.

The Total Budget of Expenditures plus cash reserve will equal the Total requirements needed for the fund.

The revenue portion of this fund page is designed so that the cash and income received will result in a balanced position with that of the fund expense and reserve needs.

Place your reconciled checking account(s) balance on the proper line in Column (1) for the beginning of that budget year. Place on the designated line, any investments (book value) for the same period. To Column (1) add those revenues received from state, federal and local sources on identifying source lines. Any inter-fund transfers must be shown as income to the fund support, offset by any transfer expense of the loaning fund.

Place the amount of all property taxes collected (Real and Personal) by the County Treasurer on the designated line. Add cash, investments, income, including property tax placing the total sum on the line designated as TOTAL REVENUE AVAILABLE. On the following line insert the Total Expenditure figure from Column (1). This figure is subtracted from the Total Revenue Available. The resulting figure must agree with the reconciled cash and investments at the conclusion of the budget period carried forward to the beginning budget period under Column (2).

For Column (2) follow same instructions as for Column (1). The balance carried forward to Column (3) will represent your reconciled cash balance to start the proposed budget year.

Place on designated source lines all income anticipated to be received during the new budget year, including transfers. Add together cash balances, investments and anticipated income. Place the sum of this total on the line identified as Total Revenue Available. This figure must be equal to that line in the fund Expense portion under Column 3 identified as Total Requirements, to produce a balanced fund budget.

THE PROPERTY TAX RECAP on the fund budget page assumes an extremely important role in considering the tax needed to properly support the fund. The County Treasurer will extract a percentage collection fee (commission) from tax collections received in that office, and credit your account with the net collection. Item 1 of the re-cap allows you to offset this loss of tax dollars. Additionally, there will always be some taxes not paid or lesser principal tax paid through foreclosure sale. To maintain the proper flow of property tax dollars so that as nearly as possible, 100% of fiscal year tax levy is collected for the period in which needed you are authorized to levy a delinquent tax allowance on item 2 of the recap. The rate of delinquency for your taxing district is available from the County Treasurer.

FOLLOW ALL ADDITIONAL INSTRUCTIONS LISTED AT PAGE BOTTOM.

State of Nebraska
Budget Form 50

Page 2 A

SUPPORTING SCHEDULE
EXPENDITURE DETAIL FOR GENERAL FUND

SCHOOL DISTRICT _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
	EXPENDITURES:	----	(1)	(2)	(3)	(4)
--	ALL INSTRUCTIONAL SERVICES	1000	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1	Regular Salaries of Teachers	110				
2	Substitute or Temporary Salaries	120				
3	Overtime Salaries	130				
4	Clerical and Aides Salaries	140				
5	Social Security District's Share	210				
6	Retirement District's Share	220				
7	Health Insurance - District's Share	230				
8	Other Employee Benefits	290				
9	Professional and Technical - Pupil Services	313				
10	Other Professional and Technical Services	319				
11	Lease Vehicle - Driver's Education	335				
12	Gas and Oil - Driver's Education	336				
13	Tires and Parts - Driver's Education	337				
14	Tuition Paid To Other Schools - Regular Education	361				
15	Tuition Paid To Other Schools - Special Education	362				
16	Tuition Paid To Other Agencies - Special Education	363				
17	Teaching Supplies	410				
18	Textbooks	420				
19	Audio-Visual Materials	450				
20	Furniture and Equipment	530				
21	Vehicle Acquisition - Driver Education	550				
22	Travel and Mileage	670				
23	Other Miscellaneous Expenses	690				
24						
25						
26						
27						
28	TOTAL INSTRUCTION - Add Lines 1-27	----				
28A	Transfer To Line 1 On Page 2	----	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
--	SUPPORT SERVICES - PUPILS	2100	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
29	Regular Salaries - Professional Staff	110				
30	Clerical and Aides Salaries	140				

SUPPORTING SCHEDULE
EXPENDITURE DETAIL FOR GENERAL FUND

SCHOOL DISTRICT _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1983 To 8-31-1984 Adopted
--	EXPENDITURES - CONTINUED:	----	(1)	(2)	(3)	(4)
31	Social Security - District's Share	210				
32	Retirement - District's Share	220				
33	Health Insurance - District's Share	230				
34	Other Employee Benefits	290				
35	Professional and Technical - Pupil Services	313				
36	Supplies	410				
37	Audio-Visual Materials	450				
38	Furniture and Equipment	510				
39	Dues and Fees	610				
40	Travel and Mileage	670				
41	Other Miscellaneous Expenses	690				
42						
43						
44						
45						
46	TOTAL SUPPORT SERVICES - PUPILS - Add Lines 29-45	----				
46A	Transfer To Line 2 On Page 2	----	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
--	SUPPORT SERVICES - INSTRUCTIONAL STAFF	2200	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
47	Regular Salaries - Professional Staff	110				
48	Clerical and Aides Salaries	140				
49	Social Security - District's Share	210				
50	Retirement - District's Share	220				
51	Health Insurance - District's Share	230				
52	Other Employee Benefits	290				
53	Purchased Services	311				
54	Contracted Repair Services	313				
55	Other Professional and Technical Services	319				
56	Supplies	410				
57	Library Books	430				
58	Periodicals	440				
59	Audio-Visual Materials	450				
60	Furniture and Equipment	510				
61	Dues and Fees	610				

SUPPORTING SCHEDULE
EXPENDITURE DETAIL FOR GENERAL FUND

SCHOOL DISTRICT _____, _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
--	EXPENDITURES - CONTINUED:	----	(1)	(2)	(3)	(4)
62	Travel and Mileage	670				
63	Other Miscellaneous Expenses	690				
64						
65						
66						
67						
68	TOTAL SUPPORT SERVICES - INST. STAFF - Add Lines 47-67	----				
68A	Transfer To Line 3 On Page 2		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
--	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
69	Regular Salary or Compensation - Board and Staff	110				
70	Clerical and Aides Salaries	140				
71	Social Security - District's Share	210				
72	Retirement - District's Share	220				
73	Health Insurance - District's Share	230				
74	Tax Sheltered Annuities - District's Share	250				
75	Other Employee Benefits	290				
76	Legal Services	317				
77	Advertising and Printing	350				
78	Supplies	410				
79	Furniture and Equipment	530				
80	Dues and Fees	630				
81	Fidelity Bond Premiums	642				
82	Travel and Mileage	670				
83	Other Miscellaneous Expense	690				
84						
85						
86						
87						
88	TOTAL SUPPORT SERVICES - GEN. ADMIN. - Add Lines 69-87	----				
88A	Transfer To Line 4 On Page 2	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
--	SUPPORT SERVICES - SCHOOL ADMINISTRATION	2400	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
89	Regular Salaries - Professional Staff	110				
90	Clerical and Aides Salaries	140				

SUPPORTING SCHEDULE
EXPENDITURE DETAIL FOR GENERAL FUND

SCHOOL DISTRICT _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
---	EXPENDITURES-- CONTINUED:	----	(1)	(2)	(3)	(4)
91	Social Security - District's Share	210				
92	Retirement District's Share	220				
93	Health Insurance - District's Share	230				
94	Other Employee Benefits	290				
95	Supplies	410				
96	Furniture and Equipment	530				
97	Travel and Mileage	670				
98	Other Miscellaneous Expenses	690				
99						
100						
101						
102						
103	TOTAL SUPPORT SERVICES - SCHOOL ADMIN. - Add Lines 89-102	----				
103A	Transfer To Line 5 On Page 2	----	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
---	SUPPORT SERVICES - BUSINESS	2500	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
104	Regular Salaries - Professional Staff	110				
105	Overtime Salaries	130				
106	Clerical and Aides Salaries	140				
107	Social Security District's Share	210				
108	Retirement District's Share	220				
109	Health Insurance - District's Share	230				
110	Other Employee Benefits	290				
111	Legal Services	317				
112	Contracted or Secured Services - Repair and Maintenance	318				
113	Other Professional and Technical Services	319				
114	Rentals or Leases	327				
115	Other Property Services	329				
116	Gas and Oil	336				
117	Tires and Parts	337				
118	Postage	341				
119	Telephone	342				
120	Advertising and Printing	350				
121	Supplies	410				

SUPPORTING SCHEDULE
EXPENDITURE DETAIL FOR GENERAL FUND

SCHOOL DISTRICT _____, COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
---	EXPENDITURES - CONTINUED:	----	(1)	(2)	(3)	(4)
100	Site Acquisitions and Improvements	510				
101	Buildings and Building Improvements	520				
102	Furniture and Equipment	530				
103	Vehicle Acquisition	550				
104	Interest On Registered Warrants	620				
105	Dues and Fees	630				
106	Vehicle - Liability Insurance	641				
107	Data Processing	660				
108	Travel and Mileage	670				
109	Other Miscellaneous Expense	690				
110						
111						
112						
113						
114						
115						
116	TOTAL SUPPORT SERVICES - BUSINESS - Add Lines 104-135	----				
116A	Transfer to Line 6 On Page 2	----	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
---	SUPPORT SERVICES - OPERATION OF PLANT	2610	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
117	Regular Salaries - Custodian Staff	110				
118	Overtime Salaries	130				
119	Social Security - District's Share	210				
120	Retirement - District's Share	220				
121	Health Insurance - District's Share	230				
122	Other Employee Benefits	290				
123	Fuel	321				
124	Electricity	322				
125	Water and Sewer	323				
126	Supplies	410				
127	Other Miscellaneous Expense	690				
128						
129						
130						
131	TOTAL SUPPORT SERVICES - OPER. OF PLANT-Add Lines 137-150	----				
131A	Transfer To Line 7 On Page 2	----	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

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SUPPORTING SCHEDULE
EXPENDITURE DETAIL FOR GENERAL FUND

SCHOOL DISTRICT _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
---	EXPENDITURES - CONTINUED:	----	(1)	(2)	(3)	(4)
---	SUPPORT SERVICES -		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
---	MAINTENANCE OF PLANT	2620	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
152	Regular Salaries -					
	Maintenance Staff	110				
153	Social Security -					
	District's Share	210				
154	Retirement -					
	District's Share	220				
155	Health Insurance -					
	District's Share	230				
156	Other Employee Benefits	290				
157	Contracted or Secured					
	Services - Repair & Maintenance	318				
158	Rentals or Leases	127				
159	Property Insurance	128				
160	Furniture and Equipment	530				
161	Other Miscellaneous Expense	690				
162						
163						
164						
165						
166						
167	TOTAL SUPPORT SERVICES -					
	MAINT. OF PLANT-Add Lines 152-166	----				
167A	Transfer To Line 8		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	On Page 2	----	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
---	SUPPORT SERVICES -		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
---	PUPIL TRANSPORTATION	2700	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
168	Regular Salaries -					
	Driver's and Staff	110				
169	Social Security -					
	District's Share	210				
170	Retirement					
	District's Share	220				
171	Health Insurance -					
	District's Share	230				
172	Other Employee Benefits	290				
173	Contracted Pupil					
	Transportation	331				
174	Mileage To Parents	332				
175	Transportation Paid To					
	Other Districts	333				
176	Lease Vehicles	335				
177	Gas and Oil	336				
178	Tires and Parts	337				
179	Bus Repairs and					
	Maintenance	338				
180	Furniture and Equipment	530				
181	Bus Acquisition	540				

SUPPORTING SCHEDULE
EXPENDITURE DETAIL FOR GENERAL FUND

SCHOOL DISTRICT _____, COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1983 To 8-31-1983 Adopted
---	EXPENDITURES - CONTINUED:	----	(1)	(2)	(3)	(4)
182	Vehicle - Liability Insurance	641				
183	Other Miscellaneous Expenses	690				
184						
185						
186						
187						
188	TOTAL SUPPORT SERVICES - PUPIL TRAN.-Add Lines 168-187	----				
188A	Transfer to Line 9	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
188A	On Page 2	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
---	COMMUNITY SERVICES	3000	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
189	Regular Salaries - Professional and Staff	110				
190	Social Security - District's Share	210				
191	Retirement - District's Share	220				
192	Health Insurance - District's Share	230				
193	Other Employee Benefits	290				
194	Other Miscellaneous Expenses	690				
195						
196	TOTAL COMMUNITY SERVICES-Add Lines 189-195	----				
196A	Transfer to Line 10	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
196A	On Page 2	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
---	DEBT SERVICES	5000	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
197	Redemption of Principal	610				
198	Interest	620				
199						
200	TOTAL DEBT SERVICES - Add Lines 197-199	----				
200A	Transfer To Line 11	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
200A	On Page 2	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
---	SUMMER SCHOOL	6000	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
201	Regular Salaries - Professional Staff	110				
202	Clerical and Aides Salaries	140				
203	Social Security District's Share	210				
204	Retirement District's Share	220				
205	Health Insurance - District's Share	230				
206	Other Employee Benefits	290				
207	Supplies	410				
208	Other Miscellaneous Expenses	690				

SUPPORTING SCHEDULE
EXPENDITURE DETAIL FOR GENERAL FUND

SCHOOL DISTRICT _____, _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
--	EXPENDITURES - CONTINUED:	----	(1)	(2)	(3)	(4)
209						
210						
211	TOTAL SUMMER SCHOOL - Add Lines 201-211	----				
212	Transfer To Line 12 On Page 2	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
212A		----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
--	ADULT EDUCATION	7000	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
213	Regular Salaries - Professional Staff	110				
214	Clerical and Aides Salaries	140				
215	Social Security - District's Share	210				
216	Retirement - District's Share	220				
217	Health Insurance - District's Share	230				
218	Other Employee Benefits	290				
219	Supplies	410				
220	Audio-Visual Materials	450				
221	Other Miscellaneous Expenses	690				
222						
223						
224						
225	TOTAL ADULT EDUCATION-Add Lines 213-224	----				
225A	Transfer To Line 13 On Page 2	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
--	TRANSFERS	8000	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
226	Transfers To Lunch - General Fund Support	750				
227	Transfers To Lunch - Federal & State Support	751				
228	Transfers To Activity Accounts-General Fund Support	752				
229	Other Transfers	759				
230						
231	TOTAL TRANSFERS - Add Lines 226-230	----				
231A	Transfer To Line 14 On Page 2	----	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
232	TOTAL GENERAL FUND EXPENDITURES - Add	----				
232A	Line 28, 46, 68, 88, 103, 136, 151, 167, 188, 196, 200, 212, 225 & 231	----		/		
--	Total General Fund Expenditures Should Agree With Applicable Line 15 or 16 on Page 2.					

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Budget Form SD

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BUDGET STATEMENT AND CERTIFICATE OF TAX
CLASS 1, 2, 3, 4, 5 and 6 SCHOOL DISTRICTS

SCHOOL DISTRICT _____ COUNTY, NEBRASKA

Line No.	GENERAL FUND: CATEGORICAL FEDERAL FUND PROGRAMS	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
	EXPENDITURES:	----	(1)	(2)	(3)	(4)
1	Title I - ESEA	4100 4200				
2	Title III - ESEA	4300				
3	Title IV B	4320				
4	Title IV C	4350				
5	Title VI B	4400				
6	Title VI D	4450				
7	Indian Education	4910				
8	Career Education	4920				
9	Emergency School Assistance Act	4930				
10	Head Start	4940				
11	Vietnamese Children	4950				
12	Right To Read	4960				
13	Other Categorical Federal Programs	4990				
14	TOTAL EXPENDITURES	----			XXXXXXXXXX	XXXXXXXXXX
15	TOTAL BUDGET OF EXPENDITURES	----	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
16	REVENUES: Net Cash Balance, 9-1-	----				
17	Title I - ESEA	4100 4200				
18	Title III - ESEA	4300				
19	Title IV B	4320				
20	Title IV C	4350				
21	Title VI B	4400				
22	Title VI D	4450				
23	Indian Education	4910				
24	Career Education	4920				
25	Emergency School Assistance Act	4930				
26	Head Start	4940				
27	Vietnam Children	4950				
28	Right To Read	4960				
29	Other Federal Sources	4990				
30	TOTAL REVENUE AVAILABLE - LINES 16 - 29	----				
31	LESS: (LINE 14) TOTAL EXPENDITURES	----			XXXXXXXXXX	XXXXXXXXXX
32	LESS: (LINE 15) TOTAL BUDGET OF EXPENDITURES	----	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
33	BALANCE FORWARD				XXXXXXXXXX	XXXXXXXXXX

State of Nebraska
Budget Form 5D

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BUDGET STATEMENT AND CERTIFICATE OF TAX
CLASS 1, 2, 3, 4, 5 AND 6 SCHOOL DISTRICTS

SCHOOL DISTRICT _____, _____ COUNTY, NEBRASKA

Line No.	Sinking Fund	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
			(1)	(2)	(3)	(4)
1	EXPENDITURES					
2	Sinking Fund -					
3	Capital Reserve -					
4	Re-Appropriated					
5	Depreciation Reserve -					
6	Re-Appropriated					
7	Fiscal Year Requirements - 1982-83					
8	Capital Reserve					
9	Depreciation Reserve					
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	Transfers to Other Funds-	8000				
25	Total Expenditures				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
26	Total Budget of Expenditures		XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
27	Necessary Cash Reserve		XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
28	Total Requirements		XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
29						
30	REVENUES					
31	Net Cash Balance, 9-1					
32	Investments, 9-1					
33	Co. Treasurer's Bal., 9-1-					
34	In-Lieu-of Tax-5% Gross Rev.	1120				
35	In-Lieu-of Tax-Regular	1130				
36	Homestead Allocation	2150			XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
37	Property Tax Relief	2155				
38	Pro-Rate Motor Vehicle	2160				
39						
40						
41	Interest On Investments	1410				
42	Transfers From Other Funds -	5500				
43	Property Taxes	1110				
44	TOTAL REVENUE AVAILABLE 31-43					
45	LESS: EXPENDITURES				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
46	BALANCE FORWARD				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Tax From Line 43					PROPERTY TAX RECAP	
1. Co. Treasurer's Commission						
2. Delinquent Tax Allowance						
3. Total Property Tax Requirement						

1. Compute Treasurer's Commission at 1% of Line 43.
2. Delinquent Tax Allowance may not exceed 5% of Line 43 Plus Actual % of Prior Year Delinquent Uncollected Tax.
3. Carry Total Tax needed to support fund to certification, Page 1, and to Lid Computation Form Page L-2, Column C, Section 1, a. NOTE: TAX REVENUE FOR BOND/Coupon REDEMPTION IS EXCLUDED FROM 7% LID LIMITATION ACT. DO NOT REPORT ON LID FORMS L-1-L-2.

State of Nebraska
Budget Form SD

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BUDGET STATEMENT AND CERTIFICATE OF TAX
CLASS 1, 2, 3, 4, 5 AND 6 SCHOOL DISTRICTS

SCHOOL DISTRICT _____, _____ COUNTY, NEBRASKA

Line No.	Bond, Interest and Retirement Fund	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
	EXPENDITURES	5000	(1)	(2)	(3)	(4)
1	Bond - Principal	610				
2	Bond - Interest	620				
3	Requirements -					
4	Fiscal Year 1983-84					
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26	Transfers to Other Funds -	8000				
27	Total Expenditures				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
28	Total Budget of Expenditures		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
29	Necessary Cash Reserve		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
30	Total Requirements		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
31	REVENUES					
32	Net Cash Balance, 9-1-					
33	Investments, 9-1-					
34	Co. Treasurer's Bal., 9-1-					
35	In-Lieu-of Tax-5% Gross Rev.	1120				
36	In-Lieu-of Tax-Regular	1130				
37	Homestead Allocation	2150			XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
38	Property Tax Relief	2155				
39	Pro-Rate Motor Vehicle	2160				
40						
41	Interest On Investments	1410				
42	Transfers From Other Funds -	5500				
43	Property Taxes	1110				
44	TOTAL REVENUE AVAILABLE 31-43					
45	LESS: EXPENDITURES				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
46	BALANCE FORWARD				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	

Tax From Line 43

- Co. Treasurer's Commission
- Delinquent Tax Allowance
- Total Property Tax Requirement

PROPERTY TAX RECAP

- Compute Treasurer's Commission at 1% of Line 43.
- Delinquent Tax Allowance may not exceed 5% of Line 43 Plus Actual % of Prior Year Delinquent Uncollected Tax.
- Carry Total Tax needed to support fund to certification, Page 1, and to Lid Computation Form Page L-2, Column C, Section 1, a. NOTE: TAX REVENUE FOR BOND/COUPON REDEMPTION IS EXCLUDED FROM 7% LID LIMITATION ACT. DO NOT REPORT ON LID FORMS L-1-L-2.

BUDGET STATEMENT AND CERTIFICATE OF TAX CLASS 1, 2, 3, 4, 5 AND 6 SCHOOL DISTRICTS

SCHOOL DISTRICT _____, _____ COUNTY, NEBRASKA

Line No.	Building Fund (Site and Building)	Code No.	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
	EXPENDITURES		(1)	(2)	(3)	(4)
1	Purchase of Sites	510				
2	Improvement of Sites	510				
3	Building - New	520				
4	-General Construction					
5	-Plumbing & Heating					
6						
7	Building - Additions	520				
8	-General Construction					
9	-Plumbing & Heating					
10						
11	Building - Improvements	520				
12	-General Construction					
13	-Plumbing & Heating					
14						
15	Furniture & Equipment	530				
16	Bus Acquisition	540				
17	Vehicle Acquisition	550				
18						
19	Books for New Libraries	500				
20						
21						
22						
23						
24						
25						
26	Transfers to Other Funds-	8000				
27	Total Expenditures				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
28	Total Budget of Expenditures		XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
29	Necessary Cash Reserve		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
30	Total Requirements		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
	REVENUES					
31	Net Cash Balance, 9-1-					
32	Investments, 9-1-					
33	Co. Treasurer's Bal., 9-1-					
34	Sale of Bonds	5100				
35	Sale of Property	5400				
36	Special State Allocations	3000				
37	Special Federal Allocations	4000				
38						
39						
40						
41	Interest on Investments	1410				
42	Transfers From Other Funds-	5500				
43	Property Taxes	1110				
44	Total Revenue Available 31-43					
45	Less: Total Expenditures				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
46	BALANCE FORWARD				XXXXXXXXXXXXXXXXXXXXXXXXXXXX	

Tax From Line 43

1. Co. Treasurer's Commission
2. Delinquent Tax Allowance
3. Total Property Tax Requirement:

PROPERTY TAX RECAP

1. Compute Treasurer's Commission at 1% of Line 43.
2. Delinquent Tax Allowance may not exceed 5% of Line 43 Plus Actual % of Prior Year Delinquent Uncollected Tax.
3. Carry Total Tax needed to support fund to certification, Page 1, and to Lid Computation Form Page L-2, Column C, Section 1, a. NOTE: TAX REVENUE FOR BOND/COUPON REDEMPTION IS EXCLUDED FROM 7% LID LIMITATION ACT. DO NOT REPORT ON LID FORMS L-1-L-2.

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BUDGET STATEMENT AND CERTIFICATE OF TAX
CLASS 1, 2, 3, 4, 5 and 6 SCHOOL DISTRICTS

SCHOOL DISTRICT _____ COUNTY, NEBRASKA

Line No.	-Optional- School Lunch Fund	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
1	<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
2					
3					
4					
5					
6					
7					
8					
9	Transfers To Other Funds -				
10	Total Expenditures			XXXXXXXXXXXX	XXXXXXXXXXXX
11	Total Budget of Expenditures	XXXXXXXXXXXX	XXXXXXXXXXXX		
12	Necessary Cash Reserve	XXXXXXXXXXXX	XXXXXXXXXXXX		
13	Total Requirements	XXXXXXXXXXXX	XXXXXXXXXXXX		
	<u>REVENUES</u>				
14	Net Cash Balance, 9-1-				
15	Investments, 9-1-				
16					
17					
18					
19					
20					
21	Interest on Investments				
22	Transfers From Other Funds -				
23	Total Revenue Available				
24	Less: Total Expenditures			XXXXXXXXXXXX	XXXXXXXXXXXX
25	Less: Total Requirements	XXXXXXXXXXXX	XXXXXXXXXXXX		
26	Balance Forward			XXXXXXXXXXXX	XXXXXXXXXXXX

Line No.	-Optional- School Activities Fund	9-1-1980 To 8-31-1981	9-1-1981 To 8-31-1982	9-1-1982 To 8-31-1983 Proposed	9-1-1982 To 8-31-1983 Adopted
1	<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
2					
3					
4					
5					
6					
7					
8					
9	Transfer To Other Funds -				
10	Total Expenditures			XXXXXXXXXXXX	XXXXXXXXXXXX
11	Total Budget of Expenditures	XXXXXXXXXXXX	XXXXXXXXXXXX		
12	Necessary Cash Reserve	XXXXXXXXXXXX	XXXXXXXXXXXX		
13	Total Requirements	XXXXXXXXXXXX	XXXXXXXXXXXX		
	<u>REVENUES</u>				
14	Net Cash Balance, 9-1-				
15	Investments, 9-1-				
16					
17					
18					
19					
20					
21	Interest on Investments				
22	Transfers From Other Funds -				
23	Total Revenue Available				
24	Less: Total Expenditures			XXXXXXXXXXXX	XXXXXXXXXXXX
25	Less: Total Requirements	XXXXXXXXXXXX	XXXXXXXXXXXX		
26	Balance Forward			XXXXXXXXXXXX	XXXXXXXXXXXX

State of Nebraska
Budget Form NBH
Statement of Publication

(Title of Subdivision)

County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of Sections 23-021, to 23-033, R.S. Supp. 1969, that the governing body will meet on the _____ day of _____, 19____ at _____ o'clock, _____ M., at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary.

Clerk/Secretary

[illegible]

PUBLISH ONLY THOSE VERTICAL COLUMNS OR HORIZONTAL LINES CONTAINING INFORMATION REQUEST REDUCTION OF FORM FOR PUBLICATION WHERE REDUCING PROCESS IS AVAILABLE DO NOT PUBLISH THESE SUGGESTED PRINTING INSTRUCTIONS SEE BACK OF PAGE FOR SUGGESTED "SHORT FORM" OF BUDGET FORM N8H

NOTICE: ATTACH PROOF OF PUBLICATION TO THIS PAGE

INSTRUCTIONS FOR COMPLETING
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

This form is a suggested sample. If used, follow the printing instructions below. If you choose not to use this suggested format you should be aware that State Law requires certain information be made available to the Public when you publish, mail or post your Budget Summary. The Public must be informed as to actual expense for each fund, and the unencumbered cash balance for each fund representative of the current and prior budget years.

Additionally, estimated revenues and expense by fund and unencumbered cash balances and cash reserves by fund must be stated for the new or proposed, budget year.

All the information needed to properly complete this summary will be found on your fund budget pages. First, list the funds on the form from which you are appropriating for the purpose of authority to spend; regardless of the fact that you may not be requesting tax dollars to support the fund(s). Process as follows:

- Column (1) from TOTAL EXPENDITURES, Fund Column (1)
 - Column (2) from TOTAL EXPENDITURES, Fund Column (2)
 - Column (3) from TOTAL BUDGET OF EXPENDITURES, Fund Column (3)
 - Column (4) from NECESSARY CASH RESERVE Fund Column (3)
 - Column (5) from NET CASH BALANCE + INVESTMENTS + COUNTY TREASURER'S BALANCE Fund Column (3)
 - Column (6) from SPECIFIC LINE ITEM REVENUES; (EXCLUDE PROPERTY TAX-See Column (8) following) Fund Column (3)
 - Column (7) from PROPERTY TAX RE-CAP: ITEMS 1 AND 2; Fund Column (3)
 - Column (8) from PROPERTY TAX RE-CAP: ITEM 3, Fund Column (3)
- Total all columns and proof.

See suggested printing instructions at bottom of page.

SUGGESTED "SHORT FORM"
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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State of Nebraska
Budget Form NBH
Statement of Publication

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

_____, County, Nebraska
(Title of Subdivision)

PUBLIC NOTICE is hereby given, in compliance with the provisions of Sections 23-921 to 23-933, R.S. Supp. 1969, that the governing body will meet on the ____ day of _____, 19__ at ____ o'clock ____ M. at _____

For the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary.

Clerk/Secretary

Actual and Estimated Expense:	GENERAL FUND	FUND
1. Prior Year 1980-1981	\$ _____	\$ _____
2. Current Year 1981-1982	\$ _____	\$ _____
Requirements:		
3. Ensuing Year ____-82 to ____-83	\$ _____	\$ _____
4. Necessary Cash Reserve	\$ _____	\$ _____
5. Cash on Hand	\$ _____	\$ _____
6. Estimated Other Revenue	\$ _____	\$ _____
7. Collection Fee and Delinquent Allowance +	\$ _____	\$ _____
8. Total Property Tax Requirement	\$ _____	\$ _____

(Cut Here) /

INSTRUCTIONS FOR "SHORT FORM"

SEE LONG FORM INSTRUCTIONS, THIS PAGE

State of Nebraska
Budget Form LC-SD
Lid Computation

Page L-1

(POLITICAL SUBDIVISION)

COUNTY

POLITICAL SUBDIVISION BUDGET LIMIT ACT OF 1979

I. COMPUTATION OF LIMIT FOR FISCAL YEAR 1982-83:

Description	Budgeted Receipts 1980 -81 (A)	Budgeted Receipts 1981 -82 (3)	Budgeted Receipts 1982 -83 (C)
COMBINED RECEIPTS BUDGET BASE:			
Total Local Tax Sources (Totals From Page L-2)			
Total State Tax Sources (Totals From Page L-2)			
Total Federal Tax Sources (Totals From Page L-2)			
Sub-Total Column (A) ONLY			
	(Sub-Total)		
TOTALS - Multiply Sub-Total of Column A X 107%	(1)	(2)	(3)
LESS EXCLUSIONS (From Item (14))			(4)
Item (3) MINUS Item (4) =			(5)
Greater of Item (1) or Item (2) X 107% =			(6)
SPECIAL ELECTION - Add Voter Approved Dollar Excess = (Attach Sample Ballot and County Clerk Election Certificate)			(7)
TOTAL: (6) + (7) =			(8)

POPULATION OPTIONS If Applicable - Attach Methodology computations

1. Population Base (Increase of 5% or more) Plus Average (%) of 3 years Anticipated Combined Receipts Greater of Column A (1) or Column B (2) X	(a) 100%	
	(b) %	
	(c) % =	(9)
	(a-b)	
2. Lid Limitation Anticipated Growth LESS % exclusion	(b) % (c) 1%	
	(d) %	
	(b-c)	
Greater of Column A (1) or Column B (2) X	(a-d) % =	(10)

NOTE: Item (5) Cannot Exceed Greater of (6), (8), (9) or (10)

II. EXCLUSIONS FROM BUDGET LIMIT OF STATE AND LOCAL TAX SOURCES:

1. FICA (Social Security) 1982 - 83 Expense budget (a) _____ 1981 - 82 Expense budget (b) _____ X 107% = (c) _____ (d) _____ (a-c)	
FUEL FOR ANY PURPOSE 1982 - 83 Expense budget (a) _____ 1981 - 82 Expense budget (b) _____ X 107% = (c) _____ (d) _____ (a-c)	
ELECTRICITY 1982 - 83 Expense budget (a) _____ 1981 - 82 Expense budget (b) _____ X 107% = (c) _____ (d) _____ (a-c)	
TOTAL OF (d)	(11)
2. Anticipated Budgeted Receipts for first year's implementation of new program established by State Law. Enter New Program Title _____	(12)
3. Anticipated Budgeted Receipts from newly authorized tax levy authorized by State Law Enter New Levy Authority _____ (Legislative Bill or Statute)	(13)
TOTAL EXCLUSIONS - (Total of Items (11), (12), & (13))	(14)
Forward Item (14) to Item (4)	

INSTRUCTIONS FOR COMPLETING PAGE L-1
7% LRD COMPUTATION - 1982-1983

COMPLETE PAGE L-2 BEFORE PAGE L-1

Combined Receipts Budget Base: From Page L-2 transfer totals of Columns (A), (B), and (C) Sections 1, 2, and 4 to this page under designated columns and on designated lines.

Add and Sub-total Column (A) 1980-81, ONLY. Multiply this sub-total by 107% and place result on total line (1) for Column (A). Add Columns (B) and (C) and place result on total lines (2) and (3) for these columns. DO NOT SUB-TOTAL (B) OR (C) AND DO NOT APPLY PERCENTAGE INCREASE TO THESE COLUMNS.

Exclusions should be computed at this point. Go to Section II on Page L-1. Under each exclusion category (FICA, Fuel, Electricity) place budgeted expense for the 1982-83 Budget Year on line (a). Place budgeted expense for the 1981-82 budget year on line (b), multiply by 107% and place result on line (c). Subtract (c) from (a) and place result on (d). Add all (d) lines, placing total on line (11). DO NOT APPLY NEGATIVE AMOUNTS.

Enter any budgeted receipts applicable to (11) and (13). Add all amounts on lines (11), (12), and (13) and place result on TOTAL EXCLUSION LINE (14). Carry this total to Line (4).

Subtract amount on Line (4) from amount on Line (3) and place result on Line (5).

Multiply the greater of the total of Column A, (1) or B (2) by 107% and place the result on Line (6). THIS LINE (6), IS THE MAXIMUM BASE REVENUE BUDGET YOU ARE ENTITLED TO AND, AT THIS POINT, THE AMOUNT ON LINE(5) CANNOT EXCEED THE AMOUNT ON LINE (6), unless you avail yourself of options which will allow you to exceed the Base Revenue budget on line (6). These options if you qualify, are Special Election and one of two types of growth factor.

Special Election: If selecting this option your governing body can by resolution call for a formally conducted election. The election must be held thirty days prior to September 15 each year. The notice of election must state the date the election will be held and the hours polls will be open. The ballot proposition shall state the percentage increase proposed as compared to the limitation maximum of 7%. If the proposal is approved by the electorate place the dollar excess approved on Line (7). Add Lines (6) and (7) and place total on Line (8). This amount becomes your Adjusted Base Revenue Budget and Line (5) cannot exceed this amount. PLEASE ATTACH BALLOT SAMPLE AND COUNTY CLERK'S CERTIFICATE OF ELECTION TO YOUR BUDGET WHEN FILED WITH STATE AUDITOR.

Population - Budget receipts averaging. Self explanatory. Do not use if percent on Line (c) does not exceed 107%.

Population - Anticipated Growth. Self explanatory.

IF USING A POPULATION OPTION, ATTACH SUMMARY OF COMPUTATION METHOD.

IMPORTANT: IF AN OPTION IS USED, IN NO EVENT CAN LINE (5) EXCEED THE GREATER OF LINE (8), (9) or (10).

State of Nebraska
Budget Form LC-SN
Lid Computation - Detail

Page L-2

(POLITICAL SUBDIVISION)

COUNTY

III. TAX SOURCES OF REVENUES
Section 77-3412 to 3431, R.S. Supp. 1979

Source	Budgeted Receipts 1980-81 (A)	Budgeted Receipts 1981-82 (B)	Budgeted Receipts 1982-83 (C)
1. <u>RECEIPTS FROM LOCAL TAX SOURCES:</u> (Obtain from Fund(s) Budget(s) Receipts)			
a. Property Tax - actual amount Budgeted			
d. Non-Resident High School Tuition - Amount Budgeted			
TOTAL LOCAL TAX SOURCES (Totals to Page L-1 for Applicable Columns)	(To Column A Page L-1)	(To Column B Page L-1)	(To Column C Page L-1)
2. <u>RECEIPTS FROM STATE TAX SOURCES:</u> (Obtain from Fund(s) Budget(s) Receipts)			
d. Property Tax Relief			
e. Insurance Tax			
h. Pro-Rate Motor Vehicle			
j. State Aid-(School Foundation & Equalization Fund)			
k. Special Education - Programs			
l. Special Education - Transportation			
m. School Lunch - State Share			
n. Payments For Wards of State or Court			
o. Vocational Education			
q.			
TOTAL STATE TAX SOURCES (Totals to Page L-1 for applicable Columns)	(To Column A Page L-1)	(To Column B Page L-1)	(To Column C Page L-1)
4. <u>RECEIPTS FROM FEDERAL TAX SOURCES:</u> (Obtain from Fund(s) Budget(s) Receipts)			
b. Public Law 81-874 (Impact Aid)			
c. Johnson - O'Malley			
d. Forest Reserve			
e. U.S. Fish & Wildlife			
TOTAL FEDERAL TAX SOURCES (Totals to Page L-1 for Applicable Columns)	(To Column A Page L-1)	(To Column B Page L-1)	(To Column C Page L-1)

NOTE

Budgeted Receipts used in Column (C) are transferred from Budgeted Revenues listed in your Fund(s) budget. If they are anticipated in the Budget they must be listed on this form. If not anticipated in the Budget they may not be listed on this form.

HOMESTEAD EXEMPTION REIMBURSEMENT IS INCLUDED IN PROPERTY TAX REQUESTS.
DO NOT LIST SEPARATELY AS STATE SOURCE RECEIPTS.

INSTRUCTIONS FOR COMPLETING PAGE L-2
7% LID COMPUTATION - 1982-1983

COMPLETE PAGE L-2 BEFORE PAGE L-1

ALL INFORMATION REQUESTED ON THIS PAGE WILL BE BUDGETED RECEIPTS - NOT ACTUAL RECEIPTS.

SECTION 1 - From your fund(s) budget transfer Local Property Tax from Item 3 of the Property Tax Recap and place on the proper line, a., under Budgeted Anticipated Receipts, Column C. Receipt sources other than Local Property Tax are transferred from designated Line items of source in your fund budget. Budgeted amounts for Columns (A) and (B) will be transferred from the two Budget Years preceding the proposed year or, from Page L-2 of your last Lid Computation form.

SECTION 2 - From your fund(s) budget transfer from designated Line item sources, all budgeted receipts from State Tax Sources, as listed, and place on proper line, Column (C). Budgeted amounts for Columns (A) and (B) will be transferred as in Section 1, preceding.

SECTION 4 - From your fund(s) budget transfer from designated Line item sources, all budgeted receipts defined as Federal Tax Sources, as listed, and place on proper line, Column (C). Budgeted amounts for Columns (A) and (B) if applicable will be transferred as in Section 1, preceding.

IMPORTANT: YOU MAY INCLUDE ON THIS PAGE ONLY THOSE DOLLAR AMOUNTS ACTUALLY LISTED IN YOUR FUND BUDGET(S).

After totaling columns on Page L-2, turn to Page L-1.

APPENDIX C

List of Class II Schools 1975/76

LIST OF THE 87 CLASS II SCHOOL DISTRICTS IN THE 1975/76
SCHOOL YEAR.

SOURCE: THE SEVENTY-EIGHTH NEBRASKA EDUCATIONAL DIRECTORY

Published by the Nebraska State Department of Education

Prepared under the direction of Harley Pfeiffer, Statistical
Services

Issued by Joe Mara, Administrator of Planning, Evaluation
and Research

Anne Campbell
Nebraska Commissioner of Education
223 South 10th Street
Lincoln, NE 68508

NOTE: An accuracy check was made by reviewing the
Educational Directories of the preceding and succeeding
years. There were several schools listed differently in
either the preceding or succeeding directories and those
schools' Annual Financial Reports were check. The
assumption was made that the school superintendent reported
accurately. The following schools were listed in the
Seventy Eighth Nebraska Directory as Class II schools and
after further checking, found to be of the Class III:
Waterloo in Douglas County, Malcolm in Lancaster County,
Sutton in Clay County, and Pawnee City in Pawnee County. In
addition, Chester-Hubbell was listed as a Class III in the
Seventy-Eighth Nebraska Educational Directory and after
checking, it was found to be of the Class II type. No other
differences were found.

The following are the 87 Class II school districts for the
1975-76 school year:

ADAMS COUNTY: Roseland
ANTELOPE COUNTY: Clearwater, Orchard
BOONE COUNTY: Petersburg
BOYD COUNTY: Butte, Naper
BUFFALO COUNTY: Amherst, Pleasanton
BURT COUNTY: Decatur
BUTLER COUNTY: Rising City
CASS COUNTY: Murdock, Nehawka
CHERRY COUNTY: Cody-Kilgore
CHEYENNE COUNTY: Dalton, Gurley, Lodgepole
CLAY COUNTY: Trumbull
CUMING COUNTY: Bancroft, Beemer
CUSTER COUNTY: Oconto
DAWSON COUNTY: Farnam
DODGE COUNTY: Snyder

DUNDY COUNTY: Haigler
FILLMORE COUNTY: Milligan, Ohioa
FRANKLIN COUNTY: Campbell, Hildreth
FRONTIER COUNTY: Eustis
FURNAS COUNTY: Holbrook, Willsonville
GAGE COUNTY: Barneston, Filley
GOSPER COUNTY: Elwood
GREELEY COUNTY: Greeley, Wolbach
HAMILTON COUNTY: Giltner, Hordville, Marquette
HARLAN COUNTY: Republican City, Stamford
HITCHCOCK COUNTY: Palisade, Stratton
HOLT COUNTY: Chambers, Ewing
HOWARD COUNTY: Elba
JEFFERSON COUNTY: Diller
JOHNSON COUNTY: Elk Creek, Sterling
KEITH COUNTY: Brule, Paxton
KIMBALL COUNTY: Bushnell, Dix
LINCOLN COUNTY: Brady, Maxwell, Wallace
LOUP COUNTY: Loup County-Taylor
MERRICK COUNTY: Clarks, Silver Creek
NUCKOLLS COUNTY: Ruskin
OTOE COUNTY: Douglas
PAWNEE COUNTY: Lewiston, Table Rock
PERKINS COUNTY: Venango, Wheatland (Madrid)
PHELPS COUNTY: Loomis
PLATTE COUNTY: Monroe
RED WILLOW COUNTY: Bartley, Beaver Valley (Lebanon)
RICHARDSON COUNTY: Dawson-Verdon
SAUNDERS COUNTY: Cedar Bluffs, Prague
SCOTTS BLUFF COUNTY: Melbeta, Mitchell (Sunflower)
SHERMAN COUNTY: Litchfield
THAYER COUNTY: Bruning, Byron, Chester-Hubbell, Davenport
THURSTON COUNTY: Macy, Rosalie
VALLEY COUNTY: Arcadia
WEBSTER COUNTY: Bladen, Guide Rock
YORK COUNTY: Benedict, Bradshaw, Gresham, McCool Junction

APPENDIX D

Annual Financial Report

(Sample from 1982/83)

Return to:
Nebraska Department of Education
School Finance
301 Centennial Mall South
P.O. Box 34987
Lincoln, Nebraska 68509

NDE 03-004

NEBRASKA STATE DEPARTMENT OF EDUCATION

Annual Financial Report for the Fiscal Year Ended on _____, 19_____

Section No. _____		District No. _____		Class of District _____		Organization of _____	
County _____		2, 3, 4, 5, 6		K-8, K-8, K-8-6		K-8-4, K-8-3-3	
NAME OF SCHOOL SYSTEM _____		CITY _____		NEBRASKA			
School Classification	2	Approved School	4	State Accredited Only	5	NCA And State Accredited	6

GENERAL FUND
RECEIPTS

Section A

Revenue Receipts
(Local)

<p>1. Local District Taxes (1110) _____</p> <p>2. Public Power District Sales Tax (1120) _____</p> <p>3. Total Local Taxes (Add 1 and 2) _____</p> <p>4. Tuition Received from other Districts-Gen. Ed. (1210) _____</p> <p>5. Tuition Received from Individuals-Gen. Ed. (1220) _____</p> <p>6. Tuition Received from other Districts-Special Ed. (1230) _____</p> <p>7. Tuition Received from Individuals-Special Ed. (1240) _____</p> <p>8. Total Local Tuition Received (Add lines 4 thru 7) _____</p> <p>9. Transportation Received from other Districts-Gen. Ed. (1310) _____</p> <p>10. Transportation Received from Individuals-Gen. Ed. (1320) _____</p> <p>11. Transportation Received from other Districts-Sp. Ed. (1330) _____</p> <p>12. Transportation Received from Individuals-Sp. Ed. (1340) _____</p> <p>13. Total Transportation Received (Add lines 9 thru 12) _____</p> <p>14. Interest Earned on Local Revenue Receipts (1410) _____</p> <p>15. Local License Fees (1610) _____</p> <p>16. Police Court Fines (1620) _____</p> <p>17. Total License Fees & Police Court Fines (Add lines 15 & 16) _____</p> <p>18. Rental of Sch. Facilities, Gifts Sale of Junk (1720) _____</p> <p>19. Other Local Receipts (1790) _____</p> <p>20. Total of all Local Receipts (Add lines 1, 3, 13, 14, 17, 18 & 19) _____</p> <p>(County and ESU)</p> <p>21. County Fines and License Fees (2110) (All Districts) _____</p> <p>22. Other County Sources (2130) _____</p> <p>23. Non-Resident H.S. Tuition Received (2140) _____</p> <p>24. Homebased Examination (2150) _____</p> <p>25. Prorate Motor Vehicle (2160) _____</p> <p>26. Educational Services Unit Receipts (2210) _____</p> <p>27. Total County and ESU Receipts (Add lines 21 thru 26) _____</p> <p>(State Receipts)</p> <p>28. State Aid (3110) _____</p> <p>29. Special Educ. Programs (3120) _____</p> <p>30. Special Ed. Transportation (3130) _____</p> <p>31. Driver Education (3140) _____</p> <p>32. School Lunch (State's Share Only) (3150) _____</p>	<p>33. Payments for Wards of State (3160) _____</p> <p>34. Vocational Ed.-State's Share (3170) _____</p> <p>35. Other State Appropriations (3190) _____</p> <p>36. Total State Appropriations (Add Lines 28 thru 35) _____</p> <p>37. State Apportionment Received (3200) _____</p> <p>38. In-Lieu-of School Land Tax (3300) _____</p> <p>39. Insurance Premium Tax (3400) _____</p> <p>40. Total State Receipts (Add lines 36, 37, 38 and 39) _____</p> <p>41. Public Law 81-874 (4500) _____</p> <p>42. Johnson-O'Malley (4600) _____</p> <p>43. Total Non-Categorical Federal (Add lines 41 and 42) _____</p> <p>44. Total Local-County-State Revenue Receipts (Add lines 20, 27, 40, and 43) _____</p> <p>(Non-Revenue Receipts)</p> <p>45. Sale of Funding Bonds (5100) _____</p> <p>46. Long Term Loans (5200) _____</p> <p>47. Insurance Adjustments (5300) _____</p> <p>48. Sale of Property (5400) _____</p> <p>49. Transfers from other Funds (5500) _____</p> <p>50. Other Non-Revenue Receipts (5600) _____</p> <p>51. Total Non-Revenue Receipts (Add lines 45 thru 50) _____</p> <p>52. Total General Fund Revenue (Add lines 44 and 51) _____</p> <p>(Categorical Federal Receipts)</p> <p>53. Chapter 1 Carry Over Fund (4100) _____</p> <p>54. Chapter 1 Current Fiscal Year Funds (4200) _____</p> <p>55. NA _____</p> <p>56. Chapter 2 Funds (4320) _____</p> <p>57. NA _____</p> <p>58. Title VI B Funds (4400) (Preschool) _____</p> <p>59. Title VI D Funds (4450) _____</p> <p>60. Voc. Ed.-Fed. Portion (4700) _____</p> <p>61. School Lunch-Fed. Port. (4800) _____</p> <p>62. Indian Education (4910) _____</p> <p>63. NA _____</p> <p>64. Emergency School Assistance Act (4930) _____</p> <p>65. Head Start (4940) _____</p> <p>66. Vietnamese Children (4960) _____</p> <p>67. NA _____</p> <p>68. Other Federal Sources (Includes Adult Ed. Reim.) (4990) _____</p> <p>69. Total Categorical Federal Receipts (Add lines 53 thru 68) _____</p> <p>70. GRAND TOTAL OF ALL REVENUE (Add lines 52 and 69) _____</p>
---	--

2.

DISBURSEMENTS

Secondary-grade expense includes grades _____ to _____

FUNCTION - ALL Instruction (1000)

Disbursement by Object	Elementary	Secondary	Total
71 Regular Salaries of Teachers (110)			
72 Substitute Salaries (120)			
73 Overtime Salaries (130)			
74 Clerical and Aides Salaries (140)			
75 Social Security District's Share (210)			
76 Retirement District's Share (220)			
77 Health Insurance District's Share (230)			
78 Other Employee Benefits (290)			
79 Purchased Pupil Services (313)			
80 Other Contracted Professional and Technical Services (319)			
81 Lease Vehicle (Driver Education) (335)			
82 Gas and Oil (Driver Education Only) (336)			
83 Tires and Parts (Driver Education Only) (337)			
84 Tuition Paid Other Districts Regular Education) (361)			
85 Tuition Paid Other Districts Special Education) (362)			
86 Tuition Paid Other Agencies Special Education) (363)			
87 Teaching Supplies (410)			
88 Textbooks (420)			
89 Audio-Visual Materials (450)			
90 Furniture and Equipment New or Replacement) (530)			
91 Vehicle Acquisition (Driver Education Only) (550)			
92 Travel Expenses and Mileage (670)			
93 Other Miscellaneous Expenses (690)			
94 Total Instruction (Add lines 71 thru 93)			

FROM THE TOTAL AMOUNT OF REPORTED EXPENDITURES ON LINE 94, INDICATE THE TOTAL AMOUNT EXPENDED FOR EACH OF THE FOLLOWING SUB-PROGRAMS.

95 Total Amount for Special Education (1200) (All levels of Services-I, II, and III)	\$	
96 Total Amount for Driver Education (1330)	\$	
97 Total Amount for Secondary Vocational Education by program:		
98 Special Needs-Disad. (1410)	\$	
99 Special Needs-Hand (1420)	\$	
100 Trades and Industry (1430)	\$	
101 Overstudies Occupations (1440)	\$	
102 Agriculture (1450)	\$	
103 Voc. Home Ec. (1460)	\$	
104 Occup. Home Ec. (1481)	\$	
105 Distributive Education (1470)	\$	
106 Bus. Ed. and Off. Occ. (1480)	\$	
107 Health Occupation (1490)	\$	
108 Total Secondary Voc. Ed. (Add lines 98 thru 107)	\$	

109 From the Total Amount Reported on Line 108, What Portion was Federal Funds? (Should equal line 60 of Receipts)

FUNCTION - SUPPORT SERVICES PUPILS (2100)

110 Salary of Professional Staff (110)			
111 Salary of Clerical (140)			
112 Social Security District's Share (210)			
113 Retirement District's Share (220)			
114 Health Insurance District's Share (230)			

White Copy - Return to
County Clerk - Retain

Education

Pink Copy - Send to County Superintendent
Goldenrod Copy - Work Copy

3.

	Elementary	Secondary	Total
115 Other Employee Benefits - District's Share (290)			
116 Purchased Services (313)			
117 Supplies (410)			
118 Audio-Visual Materials (450)			
119 Furniture and Equipment (New or Replacement) (530)			
120 Dues and Fees (630)			
121 Travel Expenses and Mileage (670)			

122 Other Expense (690)			
123 Total Support Services Pupils (Add lines 110 thru 122)			

FROM THE TOTAL AMOUNT OF REPORTED
EXPENDITURES ON LINE 123 INDICATE
THE TOTAL AMOUNT EXPENDED FOR EACH
OF THE FOLLOWING SUB-PROGRAMS:

124 Attendance and Soc. Work. Ser. (2110)	\$	
125 Guidance Services (2120)	\$	
126 Health Services (2130)	\$	
127 Psychological Services (2140)	\$	
128 Other Pupil Service (2190)	\$	
(Total Must Equal Line 123)		

FUNCTION - SUPPORT SERVICES STAFF (2200)

129 Salary of Professional Staff (110)			
130 Salary of Clerical (140)			
131 Social Security - District's Share (210)			
132 Retirement - District's Share (220)			
133 Health Insurance - District's Share (230)			
134 Other Employee Benefits - District's Share (290)			
135 Purchased Services (313)			
136 Contracted Repair Services (318)			
137 Professional and Technical Services (319)			
138 Supplies (410)			
139 Library Books (430)			
140 Periodicals (440)			
141 Audio-Visual Material (450)			
142 Furniture and Equipment (New and Replacement) (530)			
143 Dues and Fees (630)			
144 Travel Expenses and Mileage (670)			

145 Other Expense (690)			
146 Total Support Services Staff (Add lines 129 thru 145)			

FROM THE TOTAL AMOUNT OF REPORTED
EXPENDITURES ON LINE 146, INDICATE
THE TOTAL AMOUNT EXPENDED FOR EACH
OF THE FOLLOWING SUB-PROGRAMS:

147 Instructional Staff Training and Curriculum Development (2212)	\$	
148 Library and Audio-Visual Services (2222 and 2223)	\$	
149 Educational Television (2224)	\$	
(Total Must Equal Line 146)		

FUNCTION - GENERAL ADMINISTRATION (2300)

Board of Education (2310)

150 Salary or Compensation (110)			
151 Salary of Clerical (140)			
152 Social Security - District's Share (210)			
153 Retirement - District's Share (220)			

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4.

	Elementary	Secondary	Total
154. Health Insurance - District's Share (230)			
155. Other Employee Benefits (290)			
156. Legal Services (317)			
157. Advertising and Printing (350)			
158. Supplies (413)			
159. Furniture and Equipment (New and Replacement) (530)			
160. Dues and Fees (630)			
161. Fidelity Bond Premiums (642)			
162. Travel Expense and Mileage (670)			
163. Other Expense (690)			
164. Total Board Expense (Add lines 154 thru 163)			
EXECUTIVE ADMINISTRATION SERVICES (2320)			
165. Salary of Administration Staff (110)			
166. Salary of Clerical (140)			
167. Social Security - District's Share (210)			
168. Retirement - District's Share (220)			
169. Health Insurance - District's Share (230)			
170. Tax Sheltered Annuity - District's Share (250)			
171. Other Employee Benefits - District's Share (290)			
172. Supplies (413)			
173. Furniture and Equipment (New and Replacement) (530)			
174. Dues and Fees (630)			
175. Travel Expense and Mileage (670)			
176. Other Expense (690)			
177. Total Executive Administration (Add lines 165 thru 176)			
178. Total General Administration (Add lines 154 and 177)			
FUNCTION - OFFICE OF PRINCIPAL (2400)			
179. Salary of Principals (110)			
180. Salary of Clerical (140)			
181. Social Security - District's Share (210)			
182. Retirement - District's Share (220)			
183. Health Insurance - District's Share (230)			
184. Other Employee Benefits - District's Share (290)			
185. Supplies (413)			
186. Furniture and Equipment (New and Replacement) (530)			
187. Travel Expense and Mileage (670)			
188. Other Expense (690)			
189. Total Office of Principal (Add lines 179 thru 188)			
FUNCTION - SUPPORT SERVICES BUSINESS (2500)			
General Business Support (2510)			
190. Salary of Professionals (110)			
191. Salary of Clerical (140)			
192. Social Security - District's Share (210)			
193. Retirement - District's Share (220)			
194. Health Insurance - District's Share (230)			
195. Other Employee Benefits - District's Share (290)			
196. Purchased Professional and Technical Services (319)			

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Department of Education

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B.

	Elementary	Secondary	Total
197. Postage (341)			
198. Telephone (342)			
199. Advertising and Printing (350)			
200. Supplies (410)			
201. Site Acquisition (510)			
202. Building Acquisition and Improvement (520)			
203. Furniture and Equipment (New and Replacement) (530)			
204. Interest on Register Warrants (620)			
205. Dues and Fees (630)			
206. Data Processing (650)			
207. Travel Expense and Mileage (670)			
208. Other Expense (690)			
209. Total General Business (Add Lines 190 thru 208)			
Vehicle Acquisition and Maintenance Other than Buses (2520)			
210. Regular Salaries (110)			
211. Overtime Salaries (130)			
212. Social Security-District's Share (210)			
213. Retirement-District's Share (220)			
214. Health Insurance-District's Share (230)			
215. Other Employee Benefits-District's Share (290)			
216. Contracted Services (318)			
217. Gas and Oil (336)			
218. Tires and Parts (337)			
219. Supplies (410)			
220. Vehicle Acquisition (New and Replacement) (550)			
221. Vehicle Insurance (641)			
222. Other Expense (690)			
223. Total Vehicle Acquisition and Maintenance (Add Lines 210 thru 222)			
224. TOTAL BUSINESS SUPPORT (Add Lines 209 and 223)			
FUNCTION - OPERATION OF PLANT (2610)			
225. Salary of Custodian (110)			
226. Overtime Salary (130)			
227. Social Security-District's Share (210)			
228. Retirement-District's Share (220)			
229. Health Insurance-District's Share (230)			
230. Other Employee Benefits-District's Share (290)			
231. Fuel (321)			
232. Electricity (322)			
233. Water and Sewer (323)			
234. Supplies (410)			
235. Other Expense (690)			
236. TOTAL OPERATION OF PLANT (Add Lines 225 thru 235)			
FUNCTION - MAINTENANCE OF PLANT (2620)			
237. Regular Salaries (110)			
238. Social Security-District's Share (210)			
239. Retirement-District's Share (220)			
240. Health Insurance-District's Share (230)			
241. Other Employee Benefits-District's Share (290)			
242. Contracted Services-Repairmen (318)			
243. Rentals and Leases (327)			
244. Property Insurance (328)			
245. Plant Furniture and Equipment (New and Replacement) (530)			

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Department of Education

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248. Other Expense (690)
 247. TOTAL MAINTENANCE OF PLANT
 (Add lines 237 thru 246)

FUNCTION - PUPIL TRANSPORTATION (2700)
 (Include Regular and Special Education Transportation Costs)

248. Salary of Driver(s) (110)
 249. Social Security-District's Share (210)
 250. Retirement-District's Share (220)
 251. Health Insurance-District's Share (230)
 252. Other Employee Benefits-District's Share (250)
 253. Contracted Pupil Transportation (331)
 254. Mileage To Parents (332)
 255. Transportation Paid to other Districts (333)
 256. Lease Vehicles (335)
 257. Gas and Oil (336)
 258. Tires and Parts (337)
 259. Bus Repair and Maintenance (338)
 260. Furniture and Equipment (New and Replacement) (530)
 261. Bus Acquisition New and Replacement (540)
 262. Vehicle Insurance (641)
 263. Other Expense (690)
 264. TOTAL PUPIL TRANSPORTATION
 (Add lines 248 thru 263)

265. FROM THE TOTAL AMOUNT OF REPORTED
 EXPENDITURES ON LINE 264, INDICATE
 THAT PORTION EXPENDED FOR SPECIAL
 EDUCATION TRANSPORTATION (2780)

\$ _____

266. TOTAL INSTRUCTIONAL AND SUPPORT
 EXPENDITURES (Add lines 94, 123, 148,
 178, 189, 224, 238, 247, and 264)

FUNCTION - COMMUNITY SERVICES (3000)

267. Salary of Staff (110)
 268. Total Fixed Charges (210, 220, 230, 290)
 269. Other Expense (690)
 270. TOTAL COMMUNITY SERVICES
 (Add lines 267 thru 269)

District Wide Only

FUNCTION - DEBT SERVICES (5000)

271. Redemption of Principal (610)
 272. Debt Service Interest (620)
 273. TOTAL DEBT SERVICE
 (Add lines 271 thru 272)

FUNCTION - SUMMER SCHOOL (6000)

274. Salary of Professional Staff (110)
 275. Salary of Clerical Staff (140)
 276. Total Fixed Charges (210, 220, 230, 290)
 277. Supplies (410)
 278. Other Expense (690)
 279. TOTAL SUMMER SCHOOL
 (Add lines 274 thru 278)

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7.

District Wide Only

FUNCTION - ADULT EDUCATION (7000)
 (Includes Adult Basic and Adult Vocational Education)

280. Salary of Professional Staff (1110) _____
 281. Salary of Clerical Staff (140) _____
 282. Total Fixed Charges (210, 220, 230, 290) _____
 283. Supplies (410) _____
 284. Audio-Visual Materials (450) _____
 285. Other Expense (690) _____
 286. TOTAL ADULT EDUCATION _____
 Add lines 280 thru 285

287. FROM THE TOTAL AMOUNT OF REPORTED
 EXPENDITURES ON LINE 286, INDICATE THE TOTAL
 AMOUNT OF FEDERAL FUNDS EXPANDED FOR
 VOCATIONAL EDUCATION \$ _____

288. FROM THE TOTAL AMOUNT OF REPORTED
 EXPENDITURES ON LINE 286, INDICATE
 THAT PORTION WHICH WAS GENERAL
 FUND SUPPORT. (EXCLUDE FEDERAL
 PORTION) \$ _____

FUNCTION - TRANSFERS (8000)

	Elementary	Secondary	Total
289. Transfers to Lunch (Must Equal Line 385) General Fund Support) (750)	_____	_____	_____
290. Transfers to Lunch (Must Equal Line 382) Reimbursement from State and Federal) (751)	_____	_____	_____
291. Transfers to Activity Fund (Must equal Line 405) General Fund Support) (752)	_____	_____	_____
292. Transfers to other Funds (759)	_____	_____	_____
293. Total Transfers (Add lines 289 thru 292)	_____	_____	_____
294. TOTAL CURRENT EXPENSE (Add lines 288, 289, and 291)	_____	_____	_____
295. TOTAL ADJUSTED CURRENT EXPENSE (Line 294 minus - Lines 84, 85, 90, 91, 119, 142, 159, 173, 186, 201, 202, 203, 220, 245, 255, 260, and 261 of the Disbursement Report)	_____	_____	_____
296. TOTAL GENERAL FUND EXPENDITURES (Line 294 plus lines 270, 273, 279, 288, 290 and 292)	_____	_____	_____

FUNCTION - CATEGORICAL FEDERAL PROGRAMS (4000)

297. Total Expenditures of Chapter 1 Carry Over Funds (4100) _____
 298. Total Expenditures of Chapter 1 Current Fiscal Year Funds (4200) _____
 299. NA _____
 300. Total Expenditures of Chapter 2 (4320) _____
 301. NA _____
 302. Total Expenditures of Title VI B (4400) (Preschool) _____
 303. Total Expenditures of Title VI D (4450) _____
 304. Total Expenditures of Indian Education (4910) _____
 305. NA _____
 306. Total Expenditures of Emergency School Assistance Act (4930) _____
 307. Total Expenditures of Head Start (4940) _____
 308. NA _____
 309. Total Expenditures of Other Federal Programs (4990)
 (Do not report School Lunch, Vocational Education or
 Adult Education here) _____
 310. TOTAL CATEGORICAL FEDERAL PROGRAMS (Add Lines 297 thru 309) _____
 311. TOTAL DISBURSEMENTS (Add Lines 287, 296 and 310) _____

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RECAPITULATION

312.	Balance from Last Year (Should equal line 320 last year)	_____
313.	Total Receipts this Year (Line 70 of Receipts)	_____
314.	Total Amount to be Accounted for (Add Lines 312 and 313)	_____
315.	Total Disbursements (Line 311)	_____
316.	Warrants Outstanding at the Beginning of the Year (Registered and Not Registered)	_____
317.	Total Amount Payable (Add 315 and 316)	_____
318.	Warrants Outstanding at the End of the Year (Registered and Not Registered)	_____
319.	Total Amount Paid During the Year (Subtract 318 from 317)	_____
320.	Balance Now in the District Treasury (Checking Accounts and Investments)	_____
321.	Total Amount Accounted for (Add 319 and 320) (321 must equal 314)	_____

FOR INFORMATION PURPOSES ONLY REGARDING TRANSFERS

- A. IF ENTRIES APPEAR IN LINE ITEM 49 OF THE RECEIPTS SECTION, SHOWING TRANSFERS RECEIVED BY THE GENERAL FUND FROM OTHER FUNDS, IDENTIFY THE FUND(S) FROM WHICH THE TRANSFERS CAME, SPECIFYING THE ITEMS WHICH SHOW THE TRANSFERS.

Total Transfers Reported In Line Item 49

\$ _____

- | | | | |
|----|------------|-----------------------|----------|
| 1. | From _____ | Fund, Line Item _____ | \$ _____ |
| 2. | From _____ | Fund, Line Item _____ | \$ _____ |
| 3. | From _____ | Fund, Line Item _____ | \$ _____ |

Total Incoming Transfers Accounted For (Sum of 1 to 3)

\$ _____

- B. IF ENTRIES APPEAR IN LINE ITEM 292 OF THE DISBURSEMENTS SECTION, REFLECTING TRANSFERS TO OTHER FUNDS FROM THE GENERAL FUND, SHOW THE FUNDS TO WHICH THE TRANSFERS WERE MADE.

Total Transfers Reported In Line Item 292

\$ _____

- | | | | |
|----|----------|-----------------------|----------|
| 1. | To _____ | Fund, Line Item _____ | \$ _____ |
| 2. | To _____ | Fund, Line Item _____ | \$ _____ |
| 3. | To _____ | Fund, Line Item _____ | \$ _____ |

Total Outgoing Transfers Accounted For (Sum 1 to 3)

\$ _____

County _____ District No. _____ Class of District _____ School Year 19 _____

Section B

BUILDING FUND

(To be filled in by all school districts having a Building Fund)

RECEIPTS

322. Sale of Bonds \$ _____
 323. Transfer from Sinking Fund (Line 378) _____
 324. Transfers from other Funds _____
 325. Sale of Property _____
 326. Special State Allocations _____
 327. Special Federal Allocations _____
 328. Current Loans _____
 329. From all other Sources _____
 330. Total Receipts (Add 322 thru 329) _____

DISBURSEMENTS

331. Purchase or Improvement of Sites \$ _____
 332. New Buildings and Additions _____
 333. Building Improvements (Not Rec'd) _____
 334. Books for New Libraries _____
 335. Furniture and Equipment (New or Replacement) _____
 336. Transportation Equipment (New or Replacement) _____
 337. Other Expense _____
 338. Retirement of Loans _____
 339. Transfers to other Funds _____
 340. Total Disbursements (Add 331 thru 339) _____

RECAPITULATION

341. Balance from Last Year \$ _____
 342. Total Receipts (Line 330) _____
 343. Total Amount to be Accounted for (Add 341 and 342) _____
 344. Total Disbursements (Orders issued) (Line 340) _____
 345. Warrants Outstanding at the Beginning of the Year _____
 346. Total Amount Payable During the Year (Add 344 and 345) _____
 347. Warrants Outstanding at the End of the Year _____
 348. Total Amount Paid During the Year (346 minus 347) _____
 349. Balance at the End of the Year (All accounts) _____
 350. Total Amount Accounted for (Add 348 and 349) (350 must equal 343) _____

Section C

BOND INTEREST AND RETIREMENT FUND

(To be filled in by all school districts which have a Bond Fund. Consolidate funds of all bond issues. Secure information from county treasurer)

351. Balance (Held by the County Treasurer) From Last Year - All Counties \$ _____
 352. Amount Raised by Levy _____
 353. Receipts from Sale of Refunding Bonds _____
 354. Receipts for Accrued Interest on Refunding Bonds _____
 355. Receipts from Other Sources _____
 356. Total Amount to be Accounted for (Add 351 thru 355) _____

357. Bonds Retired During the Year (Line 422) _____
 358. Interest Paid During the Year _____
 359. Treasurer's Fee for Collection _____
 360. Amount Paid for Refunded Bonds _____
 361. Amount Paid for Accrued Interest on Refunded Bonds _____
 362. Transfers to Other Funds _____
 363. Balance (Held by County Treasurer) at End of Year - All Counties _____
 364. Total Amount Accounted for (Add 357 thru 363) (364 must equal 356) _____

Section D

DEPRECIATION RESERVE/UNEMPLOYMENT FUND(S)

(To be filled in by districts which have a reserve fund for any purpose. Consolidate all such funds into this summary)

365. Consolidated Balance from Last Year \$ _____
 366. Transfers from other Funds _____
 367. Receipts (Earned Interest, etc.) _____
 368. Liquidation of Investments _____
 369. Total Amount to be Accounted for (Add 365 thru 368) _____
 370. Disbursements during the Year _____
 371. Investments during the Year _____
 372. Refunding Transfers (To other Funds) _____
 373. Consolidated Balance at End of Year _____
 374. Total Amount Accounted for (Add 370 thru 373) (374 must equal 369) _____

Section D Part II

SINKING FUND

(To be filled in by districts which have authorized a Special Building Fund. Secure information from County Treasurer)

375. Balance Held by County Treasurer from Last Year - All Counties \$ _____
 376. Amount Raised by Special Levy _____
 377. Total Amount to be Accounted for (Add 375 and 376) _____
 378. Total Amount Withdrawn by District Treasurer (Same as line 323) _____
 379. Treasurer's Fee for Collection _____
 380. Balance at End of Year - All Counties _____
 381. Total Amount Accounted for (Add 378 thru 380) (381 must equal 377) _____

Section E

SCHOOL LUNCH AND MILK FUND

(To be filled in by districts which maintain a school lunch or milk program)

382. State and Federal Reimbursement (Line 290) \$ _____
 383. Sale of Lunches to Pupils _____
 384. Sale of Lunches to Adults _____
 385. Reimbursement from General Fund (Line 289) _____
 386. Transfers from General Fund (Loan to be Repaid) _____
 387. Receipts from other Sources _____
 388. Total Receipts (Add 382 thru 387) _____

DISBURSEMENTS

389. Salaries \$ _____
 390. Cost of Food Supplies _____
 391. Other Expense _____
 392. Transfers to General Fund (Repayment of Loan) _____
 393. Total Disbursements (Add 389 thru 392) _____

RECAPITULATION

394. Balance from Last Year \$ _____
 395. Total Receipts (388) _____
 396. Total Amount to be Accounted for
 (Add 394 and 395) _____
 397. Total Disbursements (393) _____
 398. Orders Outstanding at the
 Beginning of the Year _____
 399. Total Amount Payable
 (Add 397 and 398) _____
 400. Orders Outstanding at the
 End of the Year _____
 401. Total Amount Paid
 (399 Minus 400) _____
 402. Balance at the End of the Year _____
 403. Total Amount Accounted for
 (Add 401 and 402) (403 must
 equal 396) _____

Section F

SCHOOL ACTIVITIES AND AUXILIARY FUNDS

(To be filled in by all districts which have a School Activities Fund
 and/or an Auxiliary Fund(s). Include all Auxiliary Funds which
 are not summarized elsewhere in this report. Report school lunch
 account in Section E)

404. Balance from Last Year,
 All Accounts \$ _____
 405. General Fund Reimbursement
 (752) (Line 291) _____
 406. Transfers from General Fund
 (Loans to be Repaid) _____
 407. Other Receipts, All Funds _____
 408. Total Amount to be Accounted for
 (Add 404 thru 407) _____
 409. Total Disbursements,
 All Accounts _____
 410. Transfers to General Fund
 (Repayment of Loan) _____
 411. Orders Outstanding at
 Beginning of the Year _____
 412. Total Amount Payable During the Year
 (Add 409 thru 411) _____
 413. Orders Outstanding at the
 End of the Year _____
 414. Total Amount Paid During the Year
 (412 minus 413) _____
 415. Balance at the End of the Year,
 All Accounts _____
 416. Total Amount Accounted for
 (Add 414 and 415) (416 must equal 408) _____

Section G

STATUS OF INDEBTEDNESS

(To be filled in by all districts which have a bonded and/or a floating
 debt. Secure information about bonds from the county clerk)

BONDS

417. Bonds Outstanding at the
 Beginning of the Year \$ _____
 418. Bonds Issued during the Year
 for Sites and Buildings _____
 419. Bonds Issued during the Year to
 Fund Floating Indebtedness _____
 420. Bonds Issued during the Year to
 Refund Old Issue of Bonds _____
 421. Total Amount of Bonds Issued
 during the Year and Bonds Outstanding
 at Beginning of Year
 (Add 417 thru 420) _____
 422. Bonds Retired during the Year (Line 357) _____
 423. Bonds Refunded during the Year _____
 424. Total Amount of Bonds Retired
 and Refunded during the Year
 (Add 422 and 423) _____
 425. Bonds Outstanding at End of the Year
 (421 minus 424) _____

REGISTERED WARRANTS

426. Registered Warrants at the
 Beginning of the Year \$ _____
 427. Warrants Registered during the Year _____
 428. Total Amount of Warrants
 Registered at the Beginning and
 during the Year (Add 426 and 427) _____
 429. Registered Warrants Paid during the Year _____
 430. Registered Warrants at the End of the Year
 (428 minus 429) _____

REGISTERED NOTES

431. Registered Notes at the
 Beginning of the Year \$ _____
 432. Notes Registered during the Year _____
 433. Total Amount of Notes
 Registered at the Beginning and
 during the Year (Add 431 and 432) _____
 434. Registered Notes Paid during the Year _____
 435. Registered Notes at the End of the Year
 (433 minus 434) _____
 436. Total Indebtedness at the End of the Year
 (Add 425, 430, and 435)

COUNTY _____ DISTRICT NO. _____ CLASS OF DISTRICT _____ SCHOOL YEAR 19 _____

SECTION G

TAXATION

(For the Reporting Year)

(To be filled in by all school districts. Secure information from county clerk or assessor)

ACTUAL VALUE OF SCHOOL DISTRICT
(All Counties - For Reporting Year)

437. Real Estate, City and Village _____
 438. Real Estate, Farm _____
 439. Public Utilities _____
 (Railroads, Telephone, Gas, Etc.) _____
 440. Automobiles (January 1st Estimate) _____
 441. Other Tangible Personal _____
 Property, City and Village _____
 442. Other Tangible Personal Property, _____
 Farm _____
 443. Total Assessed Value _____
 Tangible (Add 437 thru 442) _____

TAX LEVIES FOR SCHOOL PURPOSES
FOR THE REPORTING YEAR
CLASS II - VI

TAX LEVY

444. General Fund (Operation & Maintenance) _____
 445. For District Bonds and Interest _____
 446. For Sinking Fund (Special Building Fund) _____
 451. Other Purposes (Specify) _____
 452. Total Levy All Purposes _____
 (ADD LINES 444 THRU 451)

SECTION I ENSUING YEAR BUDGET - ALL DISTRICTS
(General Fund Only)

453. Total Requirements _____
 454. Miscellaneous Revenue _____
 455. Net Cash Balance _____
 456. Total Revenue other than Property Tax _____
 (Line 454 Plus 455) _____
 457. Property Tax Requirement (Line 453 Minus 456) _____
 458. Add _____ % For Delinquent Taxes _____
 459. Add 1% Line 457 for County Treasurer's _____
 Collection Fee (Exact Figure) _____
 460. Current Property Tax Requirement _____
 (Add 457, 458, and 459) _____

SECTION J

PRESENT VALUE OF SCHOOLPLANT
(To be filled in by all school districts)

	Elementary	Secondary	District Wide
461. Schoolbuildings (Prorate Multi-Purpose Buildings to Elementary and Secondary)	\$ _____	\$ _____	\$ _____
462. Contents of Schoolbuildings (Prorate Contents of Multi-Purpose Buildings to Elementary and Secondary)	_____	_____	_____
463. Teachers and Contents (Prorate to Elementary and Secondary)	_____	_____	_____
464. Other Buildings and Contents (Prorate to Elementary and Secondary)	_____	_____	_____
465. Total Schoolplant Value (Add lines 461 thru 464)	\$ _____	\$ _____	\$ _____
466. Transportation Equipment	_____	_____	\$ _____

SECTION K

UNIT PER PUPIL COSTS
(To be filled in by all school districts)

	Elementary	Secondary	District Wide
467. Average Daily Attendance (same prices as prorated expense)	_____	_____	_____
468. Average Daily Membership (same prices as prorated expense)	_____	_____	_____
469. Total Acquired Current Expense (Line 467)	\$ _____	\$ _____	\$ _____
470. Total Value of Plant and Contents (465)	_____	_____	_____
471. Annual Depreciation of Plant and Contents (3% of 470) (Exact Figure)	_____	_____	_____
472. Total Annual Cost (Add 469 and 471)	_____	_____	_____
473. Annual Cost Per Pupil, ADA (Divide 472 by 467)	_____	_____	_____
474. Annual Cost Per Pupil, ADM (Divide 472 by 468)	_____	_____	_____

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SECTION L

SCHEDULE OF INVESTMENTS
(Securities Owned at End of Year)

SUMMATION OF EACH FUND.

	Beginning Balance 9/1	Purchased	Liquidated	Ending Balance 8/31
475. General Fund	_____	_____	_____	_____
476. School Lunch Fund	_____	_____	_____	_____
477. Activity/Auxiliary	_____	_____	_____	_____
478. Building Fund	_____	_____	_____	_____
479. Depreciation/Unemployment	_____	_____	_____	_____
480. Total Investments (Add Lines 475 thru 479).	_____	_____	_____	_____

STATE OF NEBRASKA)
) ss.
_____) County)

I, THE UNDERSIGNED, SECRETARY OF THE BOARD OF EDUCATION, SCHOOL DISTRICT NO. _____
_____) COUNTY, NEBRASKA, DO SOLEMNLY SWEAR OR AFFIRM THAT THE FOREGOING ANNUAL FINANCIAL REPORT
IS TRUE AND CORRECT.

SIGNATURE OF SECRETARY

SUBSCRIBED AND SWORN TO BEFORE ME THIS _____ DAY OF _____, 19 _____

NOTARY PUBLIC OR OTHER ACKNOWLEDGING OFFICER

APPROVED BY THE COUNTY SUPERINTENDENT OF _____ COUNTY, NEBRASKA

SIGNATURE OF COUNTY SUPERINTENDENT

_____, 19 _____
DATE OF APPROVAL

APPENDIX E

Consumer Price Index (W)

BUREAU OF LABOR STATISTICS, 911 WALNUT STREET, KANSAS CITY, MO 64106

U.S. CITY AVERAGE
CONSUMER PRICE INDEX HISTORICAL TABLE

REVISED URBAN WAGE EARNERS
AND CLERICAL WORKERS (CPI-W)
(1967=100)

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	AVG
1921	57.0	55.2	54.8	54.1	53.1	52.8	52.9	53.1	52.5	52.4	52.1	51.8	53.6
1922	50.7	50.6	50.0	50.0	50.0	50.1	50.2	49.7	49.8	50.1	50.3	50.5	50.2
1923	50.3	50.2	50.4	50.6	50.7	51.0	51.5	51.3	51.6	51.7	51.8	51.8	51.1
1924	51.7	51.5	51.2	51.0	51.0	51.0	51.1	51.0	51.2	51.4	51.6	51.7	51.2
1925	51.8	51.6	51.7	51.6	51.8	52.4	53.1	53.1	52.9	53.1	54.0	53.7	52.5
1926	53.7	53.5	53.2	53.7	53.4	53.0	52.5	52.2	52.5	52.7	52.9	52.9	53.0
1927	52.5	52.1	51.8	51.8	52.2	52.7	51.7	51.4	51.7	52.0	51.9	51.8	52.0
1928	51.7	51.2	51.2	51.3	51.6	51.2	51.2	51.3	51.7	51.6	51.5	51.3	51.3
1929	51.2	51.1	50.9	50.7	51.0	51.2	51.7	51.9	51.8	51.8	51.7	51.4	51.3
1930	51.0	51.0	50.7	51.0	50.7	50.4	49.7	49.4	49.7	49.4	49.0	48.3	50.0
1931	47.6	46.9	46.6	46.3	45.8	45.3	45.2	45.1	44.9	44.6	44.1	43.7	45.6
1932	42.8	42.2	42.0	41.7	41.1	40.8	40.8	40.3	40.1	39.8	39.6	39.2	41.0
1933	38.6	38.0	37.7	37.6	37.7	38.1	39.2	39.6	39.6	39.6	39.6	39.4	38.8
1934	39.6	39.9	39.9	39.8	39.9	40.0	40.0	40.1	40.7	40.4	40.3	40.2	40.1
1935	40.8	41.1	41.0	41.4	41.2	41.1	40.9	40.9	41.1	41.1	41.3	41.4	41.1
1936	41.4	41.2	41.0	41.0	41.0	41.4	41.6	41.9	42.0	41.9	41.9	41.9	41.5
1937	42.2	42.3	42.6	42.8	43.0	43.1	43.3	43.4	43.8	43.6	43.3	43.2	43.0
1938	42.6	42.2	42.2	42.4	42.2	42.2	42.3	42.2	42.2	42.0	41.9	42.0	42.2
1939	41.8	41.6	41.5	41.4	41.4	41.4	41.4	41.4	42.2	42.0	42.0	41.8	41.6
1940	41.7	42.0	41.9	41.9	42.0	42.1	42.0	41.9	42.0	42.0	42.0	42.2	42.0
1941	42.2	42.2	42.4	42.8	43.1	43.9	44.1	44.5	45.3	45.8	46.2	46.3	44.1
1942	46.9	47.3	47.9	48.2	48.7	48.8	49.0	49.3	49.4	49.9	50.2	50.6	48.8
1943	50.6	50.7	51.5	52.1	52.5	52.4	52.0	51.8	52.0	52.2	52.1	52.2	51.8
1944	52.1	52.0	52.0	52.3	52.5	52.6	52.9	53.1	53.1	53.1	53.1	53.3	52.7
1945	53.3	53.2	53.2	53.3	53.7	54.2	54.3	54.3	54.1	54.1	54.3	54.5	53.9
1946	54.5	54.3	54.7	55.0	55.3	55.9	59.2	60.5	61.2	62.4	63.9	64.4	58.5
1947	64.4	64.3	65.7	65.7	65.5	66.0	66.6	67.3	68.9	68.9	69.3	70.2	66.9
1948	71.0	70.4	70.2	71.2	71.7	72.2	73.1	73.4	73.4	73.1	72.6	72.1	72.1

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	AVG
1949	72.0	71.2	71.4	71.5	71.4	71.5	71.0	71.2	71.5	71.1	71.2	70.8	71.4
1950	70.5	70.3	70.6	70.7	71.0	71.4	72.1	72.7	73.2	73.6	73.9	74.9	72.1
1951	76.1	77.0	77.3	77.4	77.7	77.6	77.7	77.7	78.2	78.6	79.0	79.3	77.8
1952	79.3	78.8	78.8	79.1	79.2	79.4	80.0	80.1	80.0	80.1	80.1	80.0	79.5
1953	79.8	79.4	79.6	79.7	79.9	80.2	80.4	80.6	80.7	80.9	80.6	80.5	80.1
1954	80.7	80.0	80.5	80.3	80.6	80.7	80.7	80.6	80.4	80.2	80.3	80.1	80.5
1955	80.1	80.1	80.1	80.1	80.1	80.1	80.4	80.2	80.5	80.5	80.6	80.4	80.2
1956	80.3	80.3	80.4	80.5	80.9	81.4	82.0	81.9	82.0	82.5	82.5	82.7	81.4
1957	82.8	83.1	83.3	83.6	83.8	84.3	84.7	84.8	84.9	84.9	85.2	85.2	84.3
1958	85.7	85.8	86.4	86.6	86.6	86.7	86.8	86.7	86.7	86.7	86.8	86.7	86.6
1959	86.8	86.7	86.7	86.8	86.9	87.3	87.5	87.4	87.7	88.0	88.0	88.0	87.3
1960	87.9	88.0	88.0	88.5	88.5	88.7	88.7	88.7	88.8	89.2	89.3	89.3	88.7
1961	89.3	89.3	89.3	89.3	89.3	89.4	89.8	89.7	89.9	89.9	89.9	89.9	89.6
1962	89.9	90.1	90.3	90.5	90.5	90.5	90.7	90.7	91.2	91.1	91.1	91.0	90.6
1963	91.1	91.2	91.3	91.3	91.7	92.1	92.1	92.1	92.1	92.2	92.3	92.5	91.7
1964	92.6	92.5	92.6	92.7	92.7	92.9	93.1	93.0	93.2	93.3	93.5	93.6	92.9
1965	93.6	93.6	93.7	94.0	94.2	94.7	94.8	94.6	94.8	94.9	95.1	95.4	94.5
1966	95.4	96.0	96.3	96.7	96.8	97.1	97.4	97.9	98.1	98.5	98.5	98.6	97.2
1967	98.6	98.7	98.9	99.1	99.4	99.7	100.2	100.5	100.7	101.0	101.3	101.6	100.0
1968	102.0	102.3	102.8	103.1	103.4	104.0	104.5	104.8	105.1	105.7	106.1	106.4	104.2
1969	106.7	107.1	108.0	108.7	109.0	109.7	110.2	110.7	111.2	111.6	112.2	112.9	109.8
1970	113.3	113.9	114.5	115.2	115.7	116.3	116.7	116.9	117.5	118.1	118.5	119.1	116.3
1971	119.2	119.4	119.8	120.2	120.8	121.5	121.8	122.1	122.2	122.4	122.6	123.1	121.3
1972	123.2	123.8	124.0	124.3	124.7	125.0	125.5	125.7	126.2	126.6	126.9	127.3	125.2
1973	127.7	128.6	129.8	130.7	131.5	132.4	132.7	135.1	135.5	136.6	137.6	138.5	133.1
1974	139.7	141.5	143.1	143.9	145.5	146.9	148.0	149.9	151.7	153.0	154.3	155.4	147.7
1975	156.1	157.2	157.8	158.6	159.3	160.6	162.3	162.8	163.6	164.6	165.6	166.3	161.2
1976	166.7	167.1	167.5	168.2	169.2	170.1	171.1	171.9	172.6	173.3	173.8	174.3	170.5
1977	175.3	177.1	178.2	179.6	180.6	181.8	182.6	183.3	184.0	184.5	185.4	186.1	181.5
1978	187.1	188.4	189.7	191.4	193.3	195.3	196.7	197.7	199.1	200.7	201.8	202.9	195.3
1979	204.7	207.1	209.3	211.8	214.3	216.9	219.4	221.5	223.7	225.6	227.6	230.0	217.7
1980	233.3	236.5	239.9	242.6	245.1	247.8	248.0	249.6	251.9	254.1	256.4	258.7	247.0

CPI W

	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUNE</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>AVG</u>
1981	260.7	263.5	265.2	266.8	269.1	271.4	274.0	276.5	279.1	279.7	280.4	281.1	272.3
1982	282.1	282.9	282.5	283.7	286.5	290.1	291.8	292.4	292.8	293.6	293.2	297.0	288.5
1983	292.1	292.3	293.0	294.9	296.3	297.2	298.2	299.5	300.8	301.3	301.4	301.5	297.4
1984	302.7	303.3	303.3	304.1	305.4	306.2	307.5	310.3	312.1	312.2	311.9	312.2	307.6
1985	312.6	313.9	315.3	316.7	317.8	318.7	319.1	319.6	320.5	321.5	322.6	327.4	318.8
1986	324.3	323.2	321.4	320.4	321.4	323.0	322.9	323.4	324.9	325.0	325.4	325.7	323.4

APPENDIX F

Raw Data in Spread Sheet Form

YEAR 75/76 76/77 77/78 78/79 79/80 80/81 81/82 82/83 83/84 84/85 85/86

DATA—key on last page of data—

TYPE	PETERSBURG										
C/P	1737	2367	2139	2815	3307	3759	3858	4183	4671	4766	4586
ADM	125.01	108.21	115.20	109.00	103.37	110.64	99.07	96.67	93.53	91.76	91.69
INST	141875	175798	166313	195731	216068	259519	246837	271337	301497	298090	280270
O/M	28422	31733	24800	29533	29003	56547	33811	38431	42971	43147	38588
TRANS	3814	1740	21630	2771	3059	4626	3722	4669	3755	4759	4281
T. EXP	226733	276414	345750	356824	381521	435645	386776	415317	452485	460015	450577
P. TAX	151000	201000	242000	183549	201854	208243	171416	185145	225095	273873	295876
CO. R.	30448	23343	39614	40757	75265	4678	101840	155043	102281	66235	52886
ST. R.	29511	37289	34879	41887	44510	53947	60906	78122	72832	63023	53279
CASH	21978	26164	42785	46279	53361	33017	14276	52202	44175	35885	46348

TYPE	RISING CITY										
C/P	1657	2161	2122	2262	2628	2960	3558	4361	4587	5232	5418
ADM	185.20	177.20	171.27	164.35	146.38	140.38	140.46	126.36	129.10	121.86	120.73
INST	195532	242337	213103	212651	222691	239806	287879	325647	332079	371752	387729
O/M	33423	42663	40740	50144	47709	53854	60836	63824	75222	67229	67618
TRANS	12432	15414	16746	38933	18061	28681	28511	27551	29467	27248	23357
T. EXP	265399	375501	363688	394266	399630	421503	485637	534651	578295	621890	657655
P. TAX	213478	296170	293489	299524	268227	273807	331850	380635	341780	419749	463687
CO. R.	33463	45209	53815	94952	89455	101034	72836	118952	120813	111592	94411
ST. R.	30184	32939	31289	31257	36123	50598	56367	75561	113294	73072	67594
CASH	14352	19640	44772	80373	76141	95434	78274	48774	46237	56538	44075

TYPE	CODY KILLGORE										
C/P	1952	2671	2664	2825	3591	4251	4826	5154	5341	5931	6323
ADM	169.62	178.98	152.11	145.44	123.98	113.12	105.39	108.75	114.58	105.87	100.99
INST	240233	266983	244141	223355	218217	231867	254702	280066	302921	319890	368679
O/M	43737	51057	60139	54395	71511	89913	85157	90042	97146	94632	101987
TRANS	39117	36377	33562	34265	36038	34320	46957	35324	39931	75360	58664
T. EXP	389694	475358	435122	441932	478365	525273	599919	615363	635551	692784	728151
P. TAX	257460	345115	321366	278188	275106	300509	309979	405707	429907	488071	407293
CO. R.	20412	2957	6921	62775	68184	54608	53604	10402	13387	9464	16673
ST. R.	69751	89786	70716	66729	85972	137137	113200	175214	153643	191753	151538
CASH	33166	19776	52862	83959	111740	176638	134321	168020	158873	256097	177810

TYPE	TRUMBULL										
C/P	1544	1825	2286	2456	2921	3125	3723	4134	4680	4840	5091
ADM	193.47	186.73	168.05	164.16	156.57	159.91	143.61	141.89	130.77	139.62	138.86
INST	175127	218812	230296	246530	273883	300242	323666	363937	352500	435553	445545
O/M	37622	40008	168169	61818	63512	74857	75987	84511	75275	82139	82734
TRANS	13915	20801	23484	40929	28160	27917	26847	23362	25257	27616	28654
T. EXP	301554	388928	498677	476253	451461	497430	534971	638555	607104	671702	699594
P. TAX	243093	319521	335459	402946	342540	331293	366254	411862	430613	464892	538252
CO. R.	10445	3165	3372	27423	32851	51312	66608	17748	16490	32843	35181
ST. R.	33104	38889	52911	57880	66501	92645	79421	109406	93816	93817	96938
CASH	54734	52626	137530	157940	164235	163153	173808	165886	135156	92633	97646

YEAR	75/76	76/77	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85	85/86
FARNAM											
C/P	2130	2674	2940	3126	3091	3450	3864	4089	4785	6092	5453
ADM	141.67	138.89	122.53	111.26	120.18	118.48	122.00	129.46	115.47	95.85	102.18
INST	159158	211690	211757	210034	227195	251336	299061	310342	332537	375002	330940
O/M	31767	39340	55154	34118	46065	41347	58918	77116	77280	57544	59866
TRANS	20222	29130	23322	34115	53050	56185	39049	31506	44296	31060	26790
T. EXP	257798	340073	351723	353443	409972	420615	480413	516275	547477	575091	538354
P. TAX	201975	412690	277645	272971	338408	355065	376252	373548	440974	414699	491605
CO. R.	3929	3157	3115	10346	3043	3733	4343	4325	10135	6650	11191
ST. R.	24695	25529	36206	37511	42593	60621	62499	113116	72518	92873	79669
CASH	27658	154134	136334	111766	102223	134263	45677	36676	95382	55521	117689

SNYDER											
C/P	1188	1577	1575	1729	1780	2046	2446	3318	3217	3370	3466
ADM	151.78	158.21	154.80	156.37	148.23	145.39	128.75	120.00	115.76	114.00	107.54
INST	111251	163556	172766	185502	170793	205736	215676	248256	248749	267293	255806
O/M	22241	26152	35272	38903	38645	40914	41526	81474	50428	48264	39234
TRANS	20000	672	20000	947	1267	2605	2368	1226	2915	4548	1451
T. EXP	213677	292624	254423	284444	283024	303795	319735	397845	356661	443705	455127
P. TAX	115000	153000	144600	154566	212500	230000	248700	247000	197506	198000	298100
CO. R.	36904	63182	63263	61551	23024	21862	15301	17742	17473	1961	2430
ST. R.	21205	32252	22019	27178	31630	53781	63411	81803	73759	68932	69643
CASH	4749	7252	1684	5007	2214	20098	42714	42430	-1595	267	542

CARPSELL											
C/P	1445	1747	2134	2512	2522	2839	3296	3365	4263	4799	5291
ADM	154.81	163.42	137.48	127.84	138.21	128.82	124.50	131.67	113.31	106.69	105.17
INST	137531	185831	183394	201138	214382	230052	254253	278384	266306	324610	349784
O/M	22598	34544	31829	28556	20450	29498	31299	37001	40076	57187	51549
TRANS	20478	20645	33254	17123	28167	23604	24991	24086	24254	22475	18014
T. EXP	256321	305999	318575	312535	344420	348878	388009	427191	445117	510363	539707
P. TAX	150000	219200	211843	212468	225735	225892	240595	321253	368117	369741	426574
CO. R.	5874	5509	39818	40142	42832	58566	46543	11298	9904	9683	13126
ST. R.	43636	33844	41010	36839	42591	59296	69280	94173	87514	86308	79504
CASH	63253	65791	68647	56831	48414	60345	43678	63967	122718	94239	90233

MOLBROOK											
C/P	2345	2638	2750	2982	3266	3584	4301	5157	5192	5835	5515
ADM	114.23	118.28	108.41	104.43	105.85	104.17	97.92	91.00	96.95	93.64	97.91
INST	158419	190617	202892	205411	215584	250681	284128	203936	317691	354238	347035
O/M	29197	27822	32457	28073	45365	44164	49469	69298	90657	83266	62186
TRANS	22595	21872	20500	20896	22657	22625	22347	32876	29997	27082	33030
T. EXP	276841	321545	311761	315609	352917	374249	449742	495412	531988	547532	540032
P. TAX	212700	309545	322193	240064	269671	327229	354670	376417	383370	429165	437007
CO. R.	8915	4238	1844	1549	5952	39890	35859	7495	4751	6009	6972
ST. R.	36613	34743	30495	28075	30640	49394	54787	83714	75679	68255	62874
CASH	59008	89406	148465	121671	101733	157958	185302	172785	154600	113462	106503

YEAR	75/76	76/77	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85	85/86
FILLEE											
C/P	1283	1844	1959	2232	2835	3520	3984	4347	4671	4910	5453
ADM	178.71	172.14	164.34	166.74	149.64	131.94	122.13	118.15	117.27	107.64	104.57
INST	127756	186553	203899	234367	253485	283519	276088	311784	222882	317569	336785
O/M	31893	44222	56767	57256	66372	60254	76280	70201	78117	64203	74986
TRANS	19897	16983	35280	35632	23490	35780	41587	25933	27800	25815	37135
T. EXP	268656	327524	350303	402720	443274	468410	510534	527228	525509	541581	601964
P. TAX	201520	268000	286900	328200	375075	368972	419200	443981	45656	474636	506287
CO. R.	4677	3331	7001	4562	2055	1950	2493	1541	3864	9062	11943
ST. R.	41443	46904	50058	35431	47246	60533	59326	79912	76570	74664	86619
CASH	25257	34230	36176	28154	36463	6008	5413	30077	45822	93857	133935

HORDVILLE											
C/P	1549	2604	2430	3154	3869	4811	5386	5354	5347	5559	6852
ADM	124.24	118.17	114.44	97.50	90.66	81.79	78.92	83.53	74.21	76.26	71.88
INST	128925	167238	164199	175456	198886	216435	249034	265484	271253	269904	281732
O/M	27163	31966	33726	37557	46597	51068	46890	50221	52401	54166	53418
TRANS	9529	10977	18644	17154	24985	24157	22219	24595	24461	20424	22283
T. EXP	229023	294153	275109	301964	379869	383489	412868	440332	455538	476474	462518
P. TAX	184532	325000	258000	246232	324008	304815	331255	368783	373295	483308	414882
CO. R.	3146	3563	2218	28128	31634	52828	51678	6637	5635	6679	7593
ST. R.	23510	28269	23060	23413	35868	37986	42545	52285	55784	48167	51351
CASH	3245	78341	95924	99374	118703	137581	159286	181450	138540	199351	248226

POLISSADE											
C/P	1292	2639	2473	3261	3556	3998	4243	4558	5245	5635	4967
ADM	151.57	137.89	135.02	115.48	128.12	101.89	103.26	100.19	95.54	95.42	109.42
INST	153115	205804	205292	213765	226660	239254	258635	285466	299846	332421	345184
O/M	51137	55588	37178	40922	47258	46112	58372	52828	54951	57831	51553
TRANS	24656	18086	21792	21146	30567	35939	57134	34130	31845	35644	45526
T. EXP	287559	367953	357227	374575	416721	444784	503007	490193	493224	562638	598093
P. TAX	213553	386960	297827	233322	288864	314475	350254	340538	291982	412188	438043
CO. R.	3775	2421	2220	44227	51930	59361	63292	11519	13928	3980	14885
ST. R.	44436	66925	57776	53351	53570	69154	65874	65168	31964	84247	83642
CASH	24528	29386	39715	5174	8714	27384	25136	14224	15798	6487	6469

DILLER											
C/P	1689	2307	2669	2815	2987	3121	3213	3493	3813	3820	3953
ADM	185.62	166.69	153.61	145.33	152.69	150.41	152.34	151.35	155.26	158.05	156.28
INST	188524	239143	256419	265679	288497	302936	339558	374417	332257	407436	431717
O/M	31314	36598	45176	42864	59932	59546	63108	64631	33338	107214	69418
TRANS	23432	23690	17729	19754	25851	46165	31074	58339	31171	24964	22309
T. EXP	324181	395359	399268	395157	435761	474666	503892	569437	577536	624723	638377
P. TAX	263870	392560	336319	376448	407415	426739	383942	382240	375931	406743	494527
CO. R.	9119	9726	7218	11415	2973	2057	50462	17653	16236	13523	21645
ST. R.	33114	35897	36209	36538	40275	63106	73382	96728	36822	100681	93344
CASH	1934	62494	75723	135203	171446	190972	226472	183576	121473	58823	57078

YEAR	75/76	76/77	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85	85/86
STERLING											
C/P	1252	1696	1643	2087	2132	2461	2968	3344	3529	3586	3448
ADM	272.40	254.90	248.71	326.24	326.32	321.09	311.74	198.61	196.48	203.12	225.12
INST	201794	285278	246258	257536	270737	294686	324552	368522	382926	385485	417175
O/M	33268	35803	37200	91325	88070	56797	65624	68814	73895	68762	76529
TRANS	21332	23868	52583	50401	49897	48786	54613	46531	40053	48376	39830
T. EXP	352607	451624	460131	537963	554917	610663	640862	676927	708536	740822	783233
P. TAX	202755	299852	361815	460673	478432	373540	394816	471912	466825	501027	568267
CO. R.	42256	36266	35889	76753	91514	86170	98203	52473	36297	31610	34946
ST. R.	55248	63744	44175	53816	55963	89444	87606	129339	128732	146023	114528
CASH	34575	1586	5258	96026	152250	151981	143237	167047	157231	154473	139182

RUSKIN											
C/P	1636	1834	2048	2491	3228	3361	4528				
ADM	112.00	109.40	106.11	97.90	91.76	81.34	64.70				
INST	115136	131541	154435	175906	194344	199113	211257				
O/M	14995	15552	18739	22613	25615	23728	24719				
TRANS	1488	1766	1472	2201	2420	3242	2240				
T. EXP	183290	202011	218095	254660	269241	274683	292000				
P. TAX	155132	184797	192212	227488	245422	243624	235323				
CO. R.	1739	1499	1291	1324	1370	1335	6270				
ST. R.	13944	24813	29185	24517	38131	33982	36218				
CASH	41213	56227	66205	91827	103311	94922	89472				

TOLSON											
C/P	1747	2194	2133	2607	2212	3364	3549	3826	3545	4248	4197
ADM	93.91	100.95	113.21	104.52	97.14	89.67	91.12	93.41	99.25	92.88	94.52
INST	120739	125740	146104	155982	172353	190584	212896	231512	242269	259539	261851
O/M	17047	19277	29628	39303	35051	44201	42073	42263	42255	43492	36088
TRANS	12997	13789	15052	29172	31924	34571	27426	29028	22520	25641	38692
T. EXP	175602	221788	238776	272778	289171	318795	329974	355278	352010	392551	414491
P. TAX	145200	155200	190000	200548	221747	265000	285390	277663	284747	301766	317694
CO. R.	10955	16524	14057	29530	20624	12546	41823	16636	14331	9386	10149
ST. R.	21575	24126	28999	29648	34685	48775	50635	60073	68117	65781	61315
CASH	46833	10741	15306	14308	8428	16813	69915	84924	108950	114214	114461

TOLSON RDCX											
C/P	1297	1612	1740	1941	2252	2558	3029	3321	3809	3263	3855
ADM	125.05	130.91	176.17	155.27	154.26	147.01	134.78	131.20	125.17	147.72	136.40
INST	143470	175833	190758	203372	213363	237880	256384	279143	312583	320637	343819
O/M	24595	32758	11427	48160	46245	45963	53806	52631	51589	52697	62681
TRANS	13473	16340	26876	26727	28597	28848	30159	38144	34575	34513	34207
T. EXP	258367	344664	346220	361325	379053	404960	452325	500456	516238	569764	573829
P. TAX	157500	277746	234000	236000	229534	247825	267424	341439	375731	402293	431371
CO. R.	27924	36294	43553	46509	120748	88868	89057	17550	19756	22643	46330
ST. R.	32259	48624	29837	32673	39656	63928	76578	95924	84925	87255	97055
CASH	29320	53807	48064	37507	56384	37646	96647	55005	63777	69943	159129

YEAR	75/76	76/77	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85	85/86
MONROE											
C/P	1257	1437	1881	2222	2388	3040	3091	3208	2342	3847	4280
ADM	152.31	148.01	124.00	121.13	123.71	117.96	122.85	122.62	124.06	117.64	115.07
INST	117123	156558	159358	179233	166333	206162	237363	241381	257205	293367	326764
O/M	20115	10230	21426	24724	31255	45355	48732	41521	47978	57820	50932
TRANS	9265	6968	29764	14858	31911	27789	20912	17683	47862	19489	15943
T. EXP	206183	244958	250702	272283	325497	354854	382605	394468	456584	463666	488538
P. TAX	141000	183288	255262	263673	161024	201244	247925	265485	253352	328924	358351
CO. R.	10929	8540	7382	8138	54052	46304	66234	54558	58838	51371	46628
ST. R.	32257	42375	29927	23534	33890	52062	58424	92488	74235	74509	67825
CASH	1053	9146	71426	33829	56624	20222	22149	60522	121	19712	21632

FRAGUE											
C/P	1348	1743	1731	3111	2442	3857	3124	3562	3667	3897	4186
ADM	171.35	166.85	155.21	146.52	143.77	126.44	128.63	125.16	132.44	131.13	131.71
INST	117123	157267	154761	169802	155863	196908	233395	266229	287254	314116	342139
O/M	31050	36347	34443	42523	51463	51459	57985	58658	51924	62189	66382
TRANS	17329	20653	17124	26445	34338	41956	20590	22230	51265	22851	20584
T. EXP	225456	278545	267213	306523	362690	372080	387943	434745	523390	478825	522494
P. TAX	99153	132000	161778	199364	234092	253650	235718	246254	249104	245009	264885
CO. R.	58728	94637	73946	75461	57738	103940	122159	229895	143483	150834	121270
ST. R.	22513	28391	22594	25526	10542	47869	44928	79533	57895	65831	68272
CASH	40018	29349	26815	25323	14276	72127	100832	243124	25531	238279	193068

DAVENPORT											
C/P	1648	2131	2195	2665	3266	3376	3434	3743	4567	5509	5723
ADM	183.57	178.22	188.02	165.12	152.92	151.31	167.96	168.56	155.53	132.78	131.56
INST	170547	208801	217217	240767	253621	272181	318481	354155	381204	421227	432530
O/M	40023	47803	59056	71637	72718	79172	80658	91401	95813	102049	100865
TRANS	14415	24413	15452	25756	45688	60177	42098	34893	36612	36839	42933
T. EXP	304523	395576	395122	447944	492318	525481	586969	619489	665478	718529	746590
P. TAX	275031	330145	342526	312966	347135	365573	424285	467464	462204	519618	619811
CO. R.	21774	18640	16027	74123	75575	78265	72487	45056	41218	40991	54844
ST. R.	23753	27972	26908	34337	41322	58461	61432	101357	144454	106403	102542
CASH	63206	70776	81516	73552	75918	63761	66464	97521	52307	36562	86448

BLADEN											
C/P	1691	2032	2363	2751	3492	3718	4578	4835	5875	5282	5613
ADM	141.75	147.85	156.76	129.62	113.05	116.53	106.10	103.57	103.41	105.72	99.97
INST	140208	185801	207630	220279	234238	244327	276800	291864	306767	328570	339585
O/M	29956	36273	32454	40922	37650	36215	52504	49438	43351	46392	45537
TRANS	16382	15698	14122	16723	26440	30709	32471	26541	30259	22481	21409
T. EXP	263854	339096	331756	378511	384263	402559	458327	468785	490993	559057	571171
P. TAX	198632	255051	279492	286575	343325	289258	255068	295247	333222	388783	932090
CO. R.	3353	3977	2593	35156	42652	39440	39679	5723	5283	5965	17089
ST. R.	41122	48380	46422	39682	62932	72746	67302	86507	53538	87282	81417
CASH	49812	40061	44596	47723	112147	149091	65460	2454	584	29232	682

YEAR	75/76	76/77	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85	85/86
BRADSHAW											
C/P	1823	2342	2187	2422	2874	3876	3905	3838	4838	4696	5442
ADM	281.24	199.18	194.54	185.77	159.38	168.82	152.92	164.11	163.35	154.94	131.88
INST	219591	290494	254000	271329	293536	319212	356592	373584	395281	439937	434935
O/M	35229	42656	43571	43448	58157	55298	59138	62341	64174	68874	72253
TRANS	27823	25327	28428	28986	29298	29412	38269	31482	33875	38958	29752
T.EXP	371816	468880	458459	468887	583521	552222	596498	638844	661695	738853	789299
P.TAX	311593	368388	384788	411554	378266	385817	416435	464929	498258	539327	588245
CO. R.	9458	5238	6198	6324	46272	53297	72484	12189	16218	28586	17513
ST. R.	36291	47946	38461	45548	48263	79690	79831	136282	118526	115872	182181
CASH	185297	47863	68189	67458	38719	84263	83383	108591	84876	69682	103589

WOOD JUNCTION											
C/P	1581	1996	1978	2056	2415	2839	3158	3717	4819	3882	4583
ADM	212.94	282.56	193.95	203.34	206.38	198.47	194.98	184.24	179.52	191.64	175.42
INST	199153	246591	245786	279424	383271	356489	411516	458183	486283	492563	527643
O/M	58225	54471	62789	52455	74977	102769	86887	105129	85886	88819	85325
TRANS	23483	19399	27197	15586	38628	47485	25968	34558	38881	33686	29466
T.EXP	343566	411654	421627	453819	593389	593399	623258	711231	748317	748126	799178
P.TAX	277808	385580	407419	458778	431273	469284	464424	485114	583251	638997	649861
CO. R.	5629	8482	6275	5677	5143	7721	61779	11438	28975	16422	14272
ST. R.	34255	48874	42147	32854	41243	72633	92464	134925	121743	121837	119979
CASH	33128	49198	121487	157482	181918	162141	182872	52111	121983	145528	144186

CPI (%)	1.785	1.815	1.953	2.177	2.478	2.723	2.886	2.574	3.376	3.188	3.234
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CODE TO DATA TYPE:

C/P is cost per pupil.
 ADM is average daily membership.
 INST is cost of instruction.
 O/M is cost of operation/maintenance of plant.
 TRANS is cost of transportation.
 T.EXP is total district expenditures.
 P.TAX is property taxes.
 CO. R. is county receipts.
 ST. R. is state receipts.
 CASH is the amount of cash on hand.
 CPI is the consumer price index or the cost of living index.