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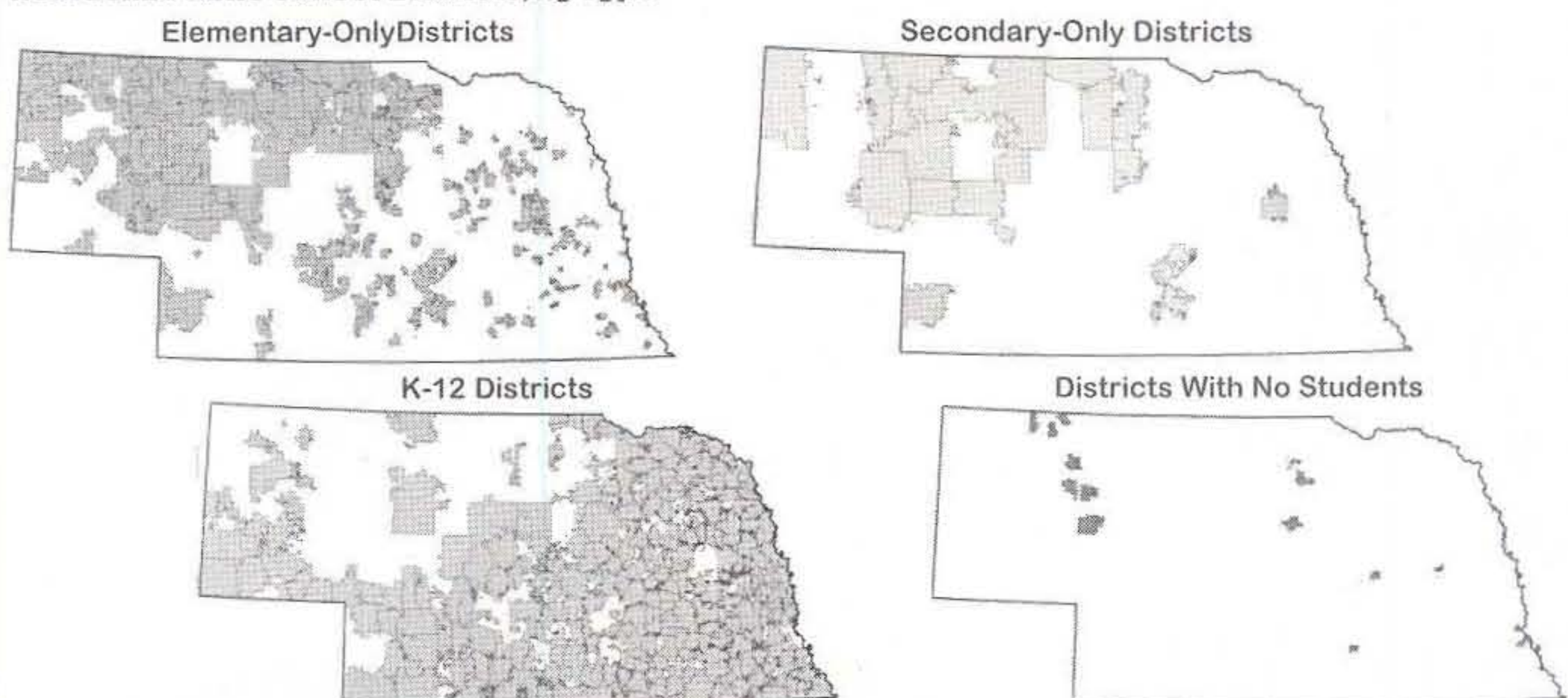
Nebraska Public School Districts—Expensive and Inexpensive

Andrew Agena

In a rural state like Nebraska, the implementation of any legislation aimed at improving efficiency in local public education, while providing more equitable educational benefits, likely would not be smooth or speedy. This is due in large part to the conglomerate pattern of the state's 587 local school districts. Some are physically very large, others very small; and some have huge enrollments while many have very few students. Some provide elementary-only education, some are secondary-only, and still others are K-12 (Figure 1). Elementary-only districts are either joined with secondary-only districts or affiliated with K-12 districts to form school systems. Some school districts have no students.

Nebraska's pattern of public school districts is the result of decades of change in local populations and economies, influenced by taxpayers' efforts to keep property taxes low. This complex mixture of school districts is, in part, the reason for the enormous variation in per student expenditure across the state. The purpose of this article is to provide a summary of per student expenditure by district size, with an emphasis on the expensive and inexpensive districts within each size group. Nebraska Department of Education data for the 1999-2000 school year were used.

Figure 1
Nebraska Public School Districts, by Type



The Districts

Five hundred and seventy-one districts held classes during the 1999-2000 school year; 16 school districts had no students. The average per student expenditure for these 571 districts was \$6,201, ranging from less than \$2,400 to over \$47,000. District enrollment averaged 477 students, ranging from 0.5 to almost 42,800.¹ The average size of these districts was 161 square miles, ranging from five to over 3,600 square miles (Figure 2).

The districts that held classes were divided into seven size groups. A scatter plot of enrollment versus per student expenditure was constructed, and seven clusters were distinguishable. These clusters were used to divide the districts into groups (Figure 3). The dots indicate each district's per student expenditure and enrollment.

The top two panels in Figure 3 include elementary-only districts. The remaining five panels are a mixture of elementary-only, secondary-only, and K-12 districts. The scatter plot also indicates economies of scale—average per student expenditures declined as district enrollment increased. A slight upturn in the final panel suggests that there may be a size limit for economies of scale. However, the districts in the last panel comprise the state's large metro districts, and may reflect higher teacher salaries that likely are due to the higher cost of living in metro areas (Table 1, page 4).

Per student expenditures were ranked and the top and bottom 10 percent of each size group were identified—114 school districts, half expensive, half inexpensive. The dots that lie above and below the shaded areas in Figure 3 represent the *expensive* and *inexpensive* districts. Only three of the expensive districts had a city or town with more than

2,500 people, while eight inexpensive districts had a city or town of this size. Go to <http://www.bbr.unl.edu/ed9900.html> for detailed information on all school districts for 1999-2000.

The Expensive and the Inexpensive

Are there identifiable reasons why some districts have relatively high per student expenditures and others within the same size group have relatively low average per student expenditures? If so, can these factors be changed or replicated in order to reduce overall average per student expenditures? Unfortunately, there are no clear and simple answers to these questions. However, the formulation of meaningful answers began with an investigation of any plausible relationships between per student expenditures and the more prominent characteristics of the state's school districts, such as enrollment, student-teacher ratios, land area, student density, teacher salaries, and property taxes.

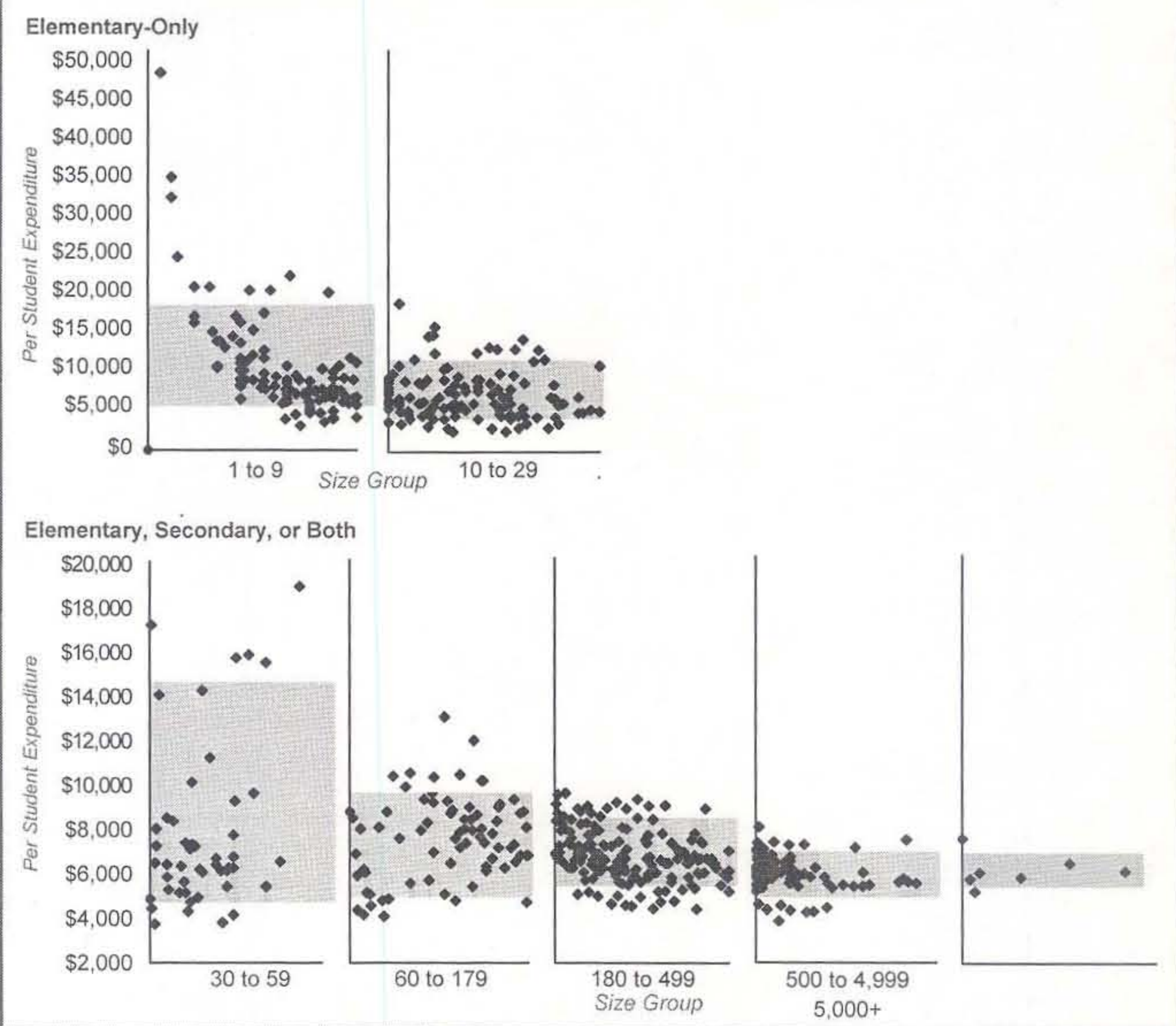
Table 2 (page 5) presents the characteristics of the expensive and inexpensive districts for each group. A two-step process determined the relative high/low values. First, each district was ranked within its group for each characteristic (e.g., enrollment). Then, the rankings were averaged according to subgroup—expensive, inexpensive, or other—and the expensive and inexpensive subgroups were normalized using the value of the other subgroup. These indices were translated into categories from very high to very low. Recall that these rankings were relative to other members of the size group.

These characteristics were examined categorically (e.g., enrollment) in order to highlight the differences between expensive and inexpensive districts. Then the analysis considered how these factors were related through examination of the interplay of categories in several size groups.

¹Average Daily Membership (ADM)—the number of students used to calculate per student expenditure.



Figure 3
Annual Per Student Expenditure, by District Type and Size Group, 1999-2000



Characteristics by Category

Regular education student-teacher ratios were the most consistent indicator of per student expenditure. Expensive districts had low ratios, while inexpensive districts had high ratios. Consider a hypothetical example: four districts with the same average teacher salary of \$30,000. One district has one student and one teacher, the next has five students per teacher, another has ten students per teacher, the last has 15 students per teacher. The per student costs for the teachers' salaries *alone* are \$30,000, \$6,000, \$3,000, and \$2,000, respectively. Higher student-teacher ratios were the most important factor in lower per student expenditure.

Enrollment—recall that high/low was relative to the size group—was not as consistent as student-teacher ratios in determining per student expenditure, but a pattern was

discernible. Expensive districts had relatively low enrollment, while inexpensive districts had high enrollment. The exceptions to this generalization will be examined in the size group observations later in this article.

Student density—students per square mile—was nearly as consistent as student-teacher ratios in determining expenditure. Expensive school districts had low student densities. Inexpensive schools had high densities. Density also was related to land area: low-density districts were relatively large, while high-density districts were smaller, relative to their size group. Student density and land area had direct impact on student-teacher ratios. Some districts did not have enough students within their borders to raise student-teacher ratios to reasonable levels.

Table 1
Per Student Averages, by Size Group, 1999-2000

Size Group	Count	Annual Cost Per Student	Average Daily Membership	Average Area	Average Student Density	Regular Ed. Teacher Salary	Regular Ed. Student- Teacher Ratio	Average Levy	Property Taxes Rec'd Per Student
0	16	n/a	n/a	58.4	n/a	n/a	n/a	0.947	n/a
1 - 9	104	\$8,807	5.9	96.7	0.06	\$21,188	4.9	1.037	\$3,972
10 - 29	113	\$6,910	17.2	80.6	0.2	\$23,656	8.0	1.027	\$3,384
30 - 59	46	\$8,125	39.2	191.1	0.2	\$28,270	9.0	1.041	\$4,864
60 - 179	74	\$7,725	125.5	216.4	0.6	\$28,970	10.0	0.970	\$4,480
180 - 499	146	\$6,724	312.8	244.5	1.3	\$30,824	12.6	0.995	\$3,548
500 - 4,999	81	\$5,920	1,245.8	167.2	7.5	\$34,891	15.5	0.996	\$2,719
5,000+	7	\$6,067	17,138.9	52.1	329.1	\$36,846	15.6	0.969	\$2,647
State	587	\$6,201	477.3	161.0	3.0	\$34,307	14.5	0.987	\$2,904

Teacher salaries also were a factor in determination of cost per student. Statewide, regular education teacher salaries, excluding benefits, accounted for 36 percent of all expenditures. Generally, expensive districts paid higher salaries while the opposite was true in the inexpensive districts.

Most of the expensive districts had relatively high property tax levy rates in spite of comparatively high property values. Expensive districts also relied on property taxes to a greater extent than did the inexpensive districts. Whether by choice or circumstance, expensive districts paid the price locally.

Characteristics by Size Group

Expensive districts were characterized as having large areas with low densities and very low student-teacher ratios. Inexpensive districts were relatively small areas with high student densities and high student-teacher ratios. The comments in this section are not exhaustive, but are offered to serve as a guide for interpretation of Table 2.

The most interesting contrast was between the two smallest expensive size groups, both of which were comprised entirely of elementary-only districts (the top two panels in Figure 3). Comparison of the two size groups indicated that there were economies of scale present in this type of district. The average cost per student for the smallest expensive group (1-9 students) was over \$20,000, while in the other group (10-29 students) the per student expenditure was less than \$13,000. Again, student-teacher ratios played a role—the larger of the two had a ratio of slightly over six-to-one, while the smaller size group averaged just over two students per

teacher. Regular education teacher salaries were *not* factors in the difference. Expensive districts in the larger size group paid teachers, on average, over \$8,000 more than did the smallest size group. Significantly, the larger size group was also the only expensive size group with high student density.

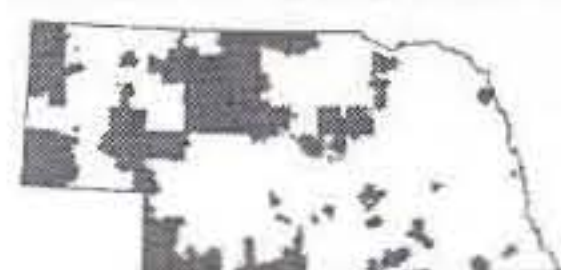
Secondary-only districts were consistently the most expensive districts in the state. Nine of 18 secondary-only districts were classed in the expensive category of their size group.

The inexpensive and expensive districts for the largest size group (5,000 or more students) were in the Omaha metro area. They had many traits in common—enrollment, area, and density were relatively low, while teacher salaries were relatively high. However, the expensive district had a very low student-teacher ratio, was funded by a high levy rate, and relied on property taxes for a high proportion of its revenue. The inexpensive district had very high student-teacher ratios, a lower levy rate, and had less reliance on property taxes.

Conclusion

The conglomerate pattern of public school districts in Nebraska makes identification of common traits difficult. This article has attempted to simplify and distinguish some of the more prominent reasons for the wide variation in spending for public education in the state. The most important factor is the student-teacher ratio. However, the secondary factors of district land area and student density are key. If Nebraska's public schools are to be made more efficient and equitable, further study will be necessary.

Table 2
Relative Rank of Expensive and Inexpensive Districts, 1999-2000



Expensive Districts

Size Group	Enrollment	Area	Density	Regular Ed. Teacher Salaries	Student-Teacher Ratio	Property Tax Levy	Property Tax Rec'd
1 - 9	very low	high	low	low	very low	high	high
10 - 29	high	low	high	high	low	high	very high
30 - 59	high	very high	very low	high	very low	same	very high
60 - 179	same	high	low	high	very low	high	very high
180 - 499	low	very high	low	same	very low	low	high
500 - 4,999	low	high	low	high	low	high	high
5,000+	very low	very low	low	very high	very low	very high	very high



Inexpensive Districts

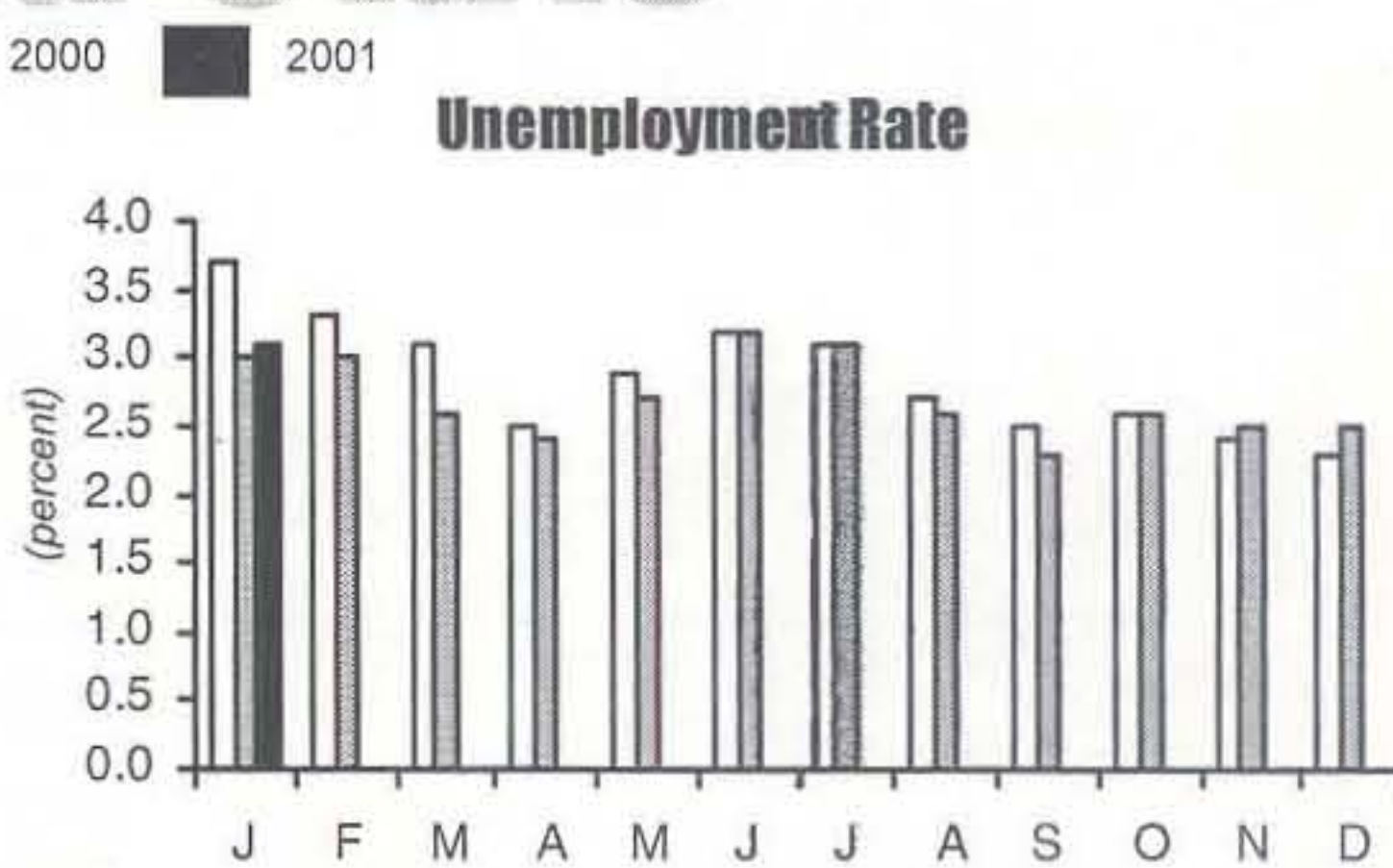
Size Group	Enrollment	Area	Density	Regular Ed. Teacher Salaries	Student-Teacher Ratio	Property Tax Levy	Property Tax Rec'd
1 - 9	high	same	high	low	very high	high	low
10 - 29	high	low	high	low	very high	high	low
30 - 59	low	low	high	low	very high	high	low
60 - 179	low	low	high	high	very high	low	very low
180 - 499	high	low	high	low	very high	low	low
500 - 4,999	very high	low	very high	low	high	same	very low
5,000+	low	low	very low	high	very high	low	low

Nebraska Stats

Total Nonfarm Wage & Salary Employment

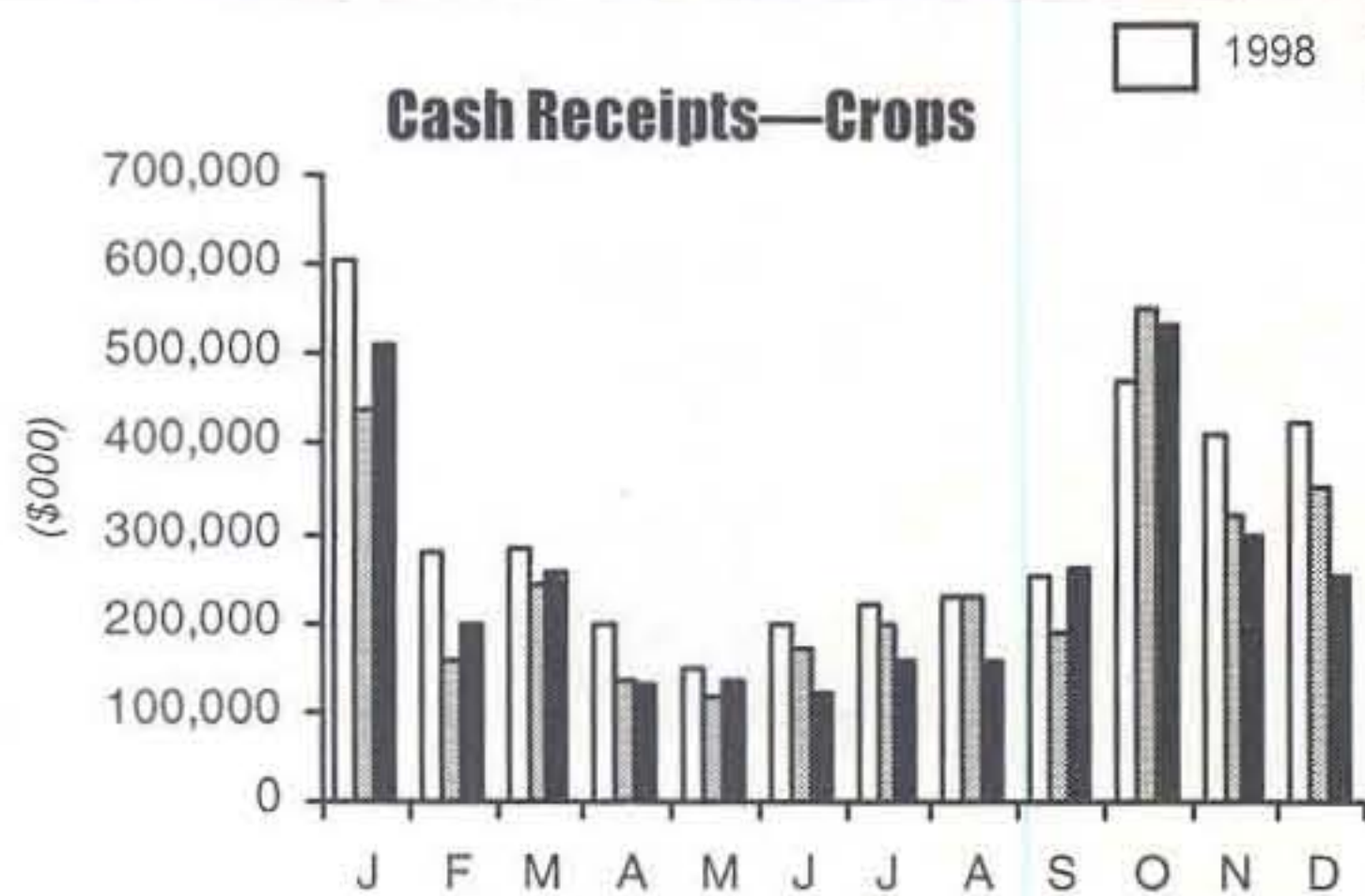


Unemployment Rate

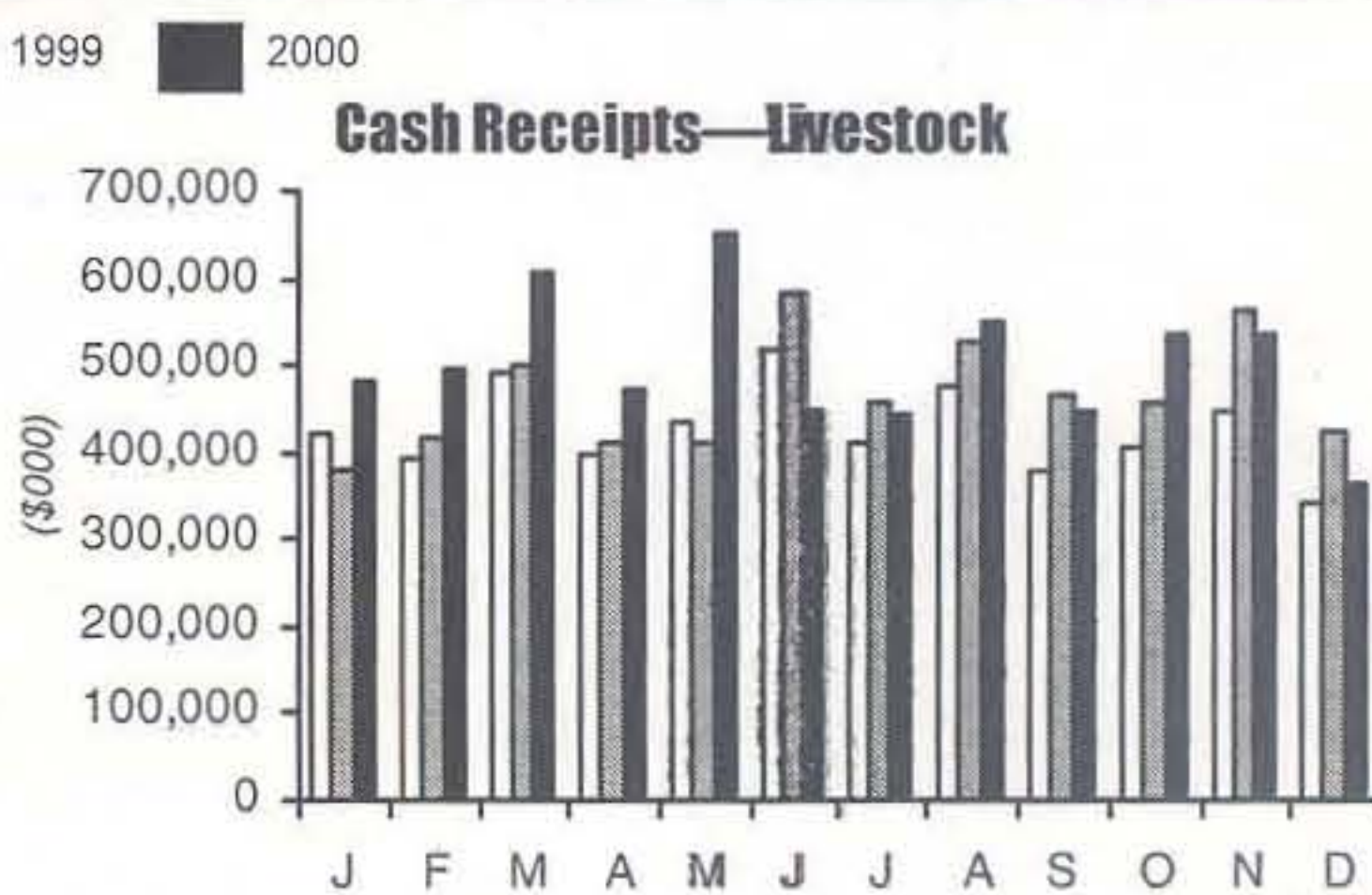


Note: All 1999 and 2000 monthly employment data are considered estimates until benchmarked. Data shown for 1999 and 2000 are the most current revised estimates available. Final benchmarked monthly data for 1999 are expected to be released by the Nebraska Department of Labor in mid-2000.

Cash Receipts—Crops



Cash Receipts—Livestock



Net Taxable Retail Sales* for Nebraska Cities (\$000)

	December 2000 (\$000)	YTD (\$000)	YTD % Change vs Yr. Ago		December 2000 (\$000)	YTD (\$000)	YTD % Change vs Yr. Ago
Ainsworth, Brown	2,225	19,524	-7.9	Kenesaw, Adams	440	2,868	7.5
Albion, Boone	2,208	20,221	-5.4	Kimball, Kimball	2,550	22,451	6.8
Alliance, Box Butte	8,193	71,244	0.2	La Vista, Sarpy	15,357	127,522	8.8
Alma, Harlan	814	6,960	-12.5	Laurel, Cedar	532	4,574	3.2
Arapahoe, Furnas	873	9,949	10.2	Lexington, Dawson	9,254	91,852	5.9
Arlington, Washington	328	2,763	4.0	Lincoln, Lancaster	278,988	2,675,475	4.3
Arnold, Custer	366	3,513	4.3	Louisville, Cass	502	6,382	-3.3
Ashland, Saunders	1,559	16,480	6.6	Loup City, Sherman	928	5,702	-21.6
Atkinson, Holt	1,535	12,744	6.2	Lyons, Burt	521	5,482	-6.0
Auburn, Nemaha	3,182	29,426	2.2	Madison, Madison	1,115	10,136	6.4
Aurora, Hamilton	3,192	28,891	-6.8	McCook, Red Willow	13,495	139,936	-1.7
Axtell, Kearney	123	796	-1.6	Milford, Seward	1,112	10,683	-3.7
Bassett, Rock	610	5,869	1.8	Minatare, Scotts Bluff	199	1,931	4.3
Battle Creek, Madison	991	8,405	8.1	Minden, Kearney	2,240	22,212	-0.9
Bayard, Morrill	727	5,527	7.2	Mitchell, Scotts Bluff	846	7,209	-16.1
Beatrice, Gage	16,698	145,199	10.1	Morrill, Scotts Bluff	597	6,562	10.1
Beaver City, Furnas	240	1,678	1.9	Nebraska City, Otoe	7,439	75,810	-3.9
Bellevue, Sarpy	27,205	250,935	3.6	Neligh, Antelope	1,615	16,283	-0.3
Benkelman, Dundy	790	7,194	3.8	Newman Grove, Madison	476	3,551	3.6
Bennington, Douglas	592	7,320	12.3	Norfolk, Madison	43,315	384,990	4.7
Blair, Washington	8,618	83,748	1.0	North Bend, Dodge	760	6,251	3.2
Bloomfield, Knox	815	6,494	-13.5	North Platte, Lincoln	32,926	295,609	5.1
Blue Hill, Webster	542	5,214	-3.9	O'Neill, Holt	5,725	54,511	5.0
Bridgeport, Morrill	1,142	13,692	0.3	Oakland, Burt	777	7,197	-13.0
Broken Bow, Custer	4,501	46,437	4.4	Ogallala, Keith	6,577	68,426	-1.9
Burwell, Garfield	1,418	10,458	6.8	Omaha, Douglas	633,719	6,061,566	2.1
Cairo, Hall	378	3,815	22.6	Ord, Valley	2,869	25,091	8.7
Central City, Merrick	2,086	21,315	-1.8	Osceola, Polk	610	6,101	-24.9
Ceresco, Saunders	1,505	16,069	-5.8	Oshkosh, Garden	660	5,321	-3.0
Chadron, Dawes	6,480	59,788	3.7	Osmond, Pierce	507	5,184	-13.6
Chappell, Deuel	683	5,920	-1.2	Oxford, Furnas	626	5,348	-1.9
Clarkson, Colfax	498	5,067	-0.8	Papillion, Sarpy	12,235	92,565	1.3
Clay Center, Clay	371	3,362	-25.0	Pawnee City, Pawnee	509	3,714	-5.4
Columbus, Platte	26,205	255,301	1.6	Pender, Thurston	924	9,348	1.7
Cozad, Dawson	3,488	37,105	1.1	Pierce, Pierce	1,320	8,284	2.4
Crawford, Dawes	797	7,355	6.8	Plainview, Pierce	1,013	8,510	7.9
Creighton, Knox	1,387	12,423	-11.7	Plattsmouth, Cass	4,427	42,131	-0.1
Crete, Saline	3,512	34,371	-14.6	Ponca, Dixon	353	3,125	-43.4
Crofton, Knox	514	4,648	-6.6	Ralston, Douglas	3,836	39,876	0.3
Curtis, Frontier	513	4,375	4.1	Randolph, Cedar	588	4,919	0.8
Dakota City, Dakota	732	5,591	11.6	Ravenna, Buffalo	852	7,102	-12.0
David City, Butler	1,884	19,431	6.8	Red Cloud, Webster	802	8,207	0.0
Deshler, Thayer	482	3,788	7.6	Rushville, Sheridan	779	5,453	-12.0
Dodge, Dodge	584	3,235	1.7	Sargent, Custer	597	2,941	11.8
Doniphan, Hall	1,281	11,144	2.7	Schuyler, Colfax	2,708	22,985	4.3
Eagle, Cass	295	4,711	-1.1	Scottsbluff, Scotts Bluff	32,218	273,905	2.3
Elgin, Antelope	629	5,147	-0.7	Scribner, Dodge	507	4,879	-13.1
Elkhorn, Douglas	2,503	28,113	-8.4	Seward, Seward	5,910	58,098	0.0
Elm Creek, Buffalo	358	4,504	-5.5	Shelby, Polk	512	4,867	10.2
Elwood, Gosper	374	3,672	-28.3	Shelton, Buffalo	620	5,250	-23.5
Fairbury, Jefferson	4,172	38,869	-4.9	Sidney, Cheyenne	12,343	118,240	6.5
Fairmont, Fillmore	270	2,354	21.0	South Sioux City, Dakota	9,557	95,908	-2.5
Falls City, Richardson	3,585	31,322	-1.2	Springfield, Sarpy	615	7,666	12.3
Franklin, Franklin	867	7,004	0.7	St. Paul, Howard	1,728	15,683	5.5
Fremont, Dodge	28,775	289,751	3.4	Stanton, Stanton	843	7,574	1.5
Friend, Saline	862	6,214	7.4	Stromsburg, Polk	1,038	12,466	12.6
Fullerton, Nance	752	6,543	4.0	Superior, Nuckolls	2,170	18,887	-2.5
Geneva, Fillmore	2,004	17,397	-9.4	Sutherland, Lincoln	608	5,054	8.1
Genoa, Nance	494	3,685	4.2	Sutton, Clay	1,321	10,444	-0.9
Gering, Scotts Bluff	5,443	51,703	8.1	Syracuse, Otoe	1,300	14,195	3.1
Gibbon, Buffalo	1,122	10,146	1.0	Tecumseh, Johnson	1,221	10,532	-4.9
Gordon, Sheridan	2,174	19,715	-4.0	Tekamah, Burt	1,387	12,529	-8.6
Gothenberg, Dawson	3,064	30,176	5.2	Tilden, Madison	385	3,401	-31.1
Grand Island, Hall	70,809	656,425	5.0	Utica, Seward	429	3,839	5.0
Grant, Perkins	1,193	13,349	10.2	Valentine, Cherry	6,269	56,079	10.9
Gretna, Sarpy	3,434	35,688	-5.5	Valley, Douglas	982	19,268	24.4
Hartington, Cedar	2,182	18,908	-2.1	Wahoo, Saunders	2,904	28,618	3.2
Hastings, Adams	27,642	256,686	0.8	Wakefield, Dixon	589	4,360	9.9
Hay Springs, Sheridan	601	4,662	5.3	Wauneta, Chase	573	3,946	3.2
Hebron, Thayer	1,611	16,227	-25.2	Waverly, Lancaster	1,317	10,430	23.5
Henderson, York	995	8,313	10.7	Wayne, Wayne	4,868	45,807	2.4
Hickman, Lancaster	399	3,172	1.1	Weeping Water, Cass	846	7,592	-7.5
Holdrege, Phelps	5,508	54,456	3.6	West Point, Cuming	5,946	47,805	9.2
Hooper, Dodge	546	4,919	11.7	Wilber, Saline	898	5,751	-4.1
Humboldt, Richardson	356	3,890	-30.4	Wisner, Cuming	743	7,941	1.0
Humphrey, Platte	795	9,002	0.9	Wood River, Hall	489	4,846	1.7
Imperial, Chase	2,398	21,942	-9.8	Wymore, Gage	516	5,262	3.0
Juniata, Adams	416	2,906	7.3	York, York	12,169	123,674	0.5
Kearney, Buffalo	47,913	435,287	5.6				

*Does not include motor vehicle sales. Motor vehicle net taxable retail sales are reported by county only.

Source: Nebraska Department of Revenue

Net Taxable Retail Sales for Nebraska Counties (\$000)

Motor Vehicle Sales				Other Sales			Motor Vehicle Sales				Other Sales		
December				December			December				December		
2000	YTD	% Chg. vs		2000	YTD	% Chg. vs	2000	YTD	% Chg. vs		2000	YTD	% Chg. vs
(\$000)	(\$000)	Yr. Ago		(\$000)	(\$000)	Yr. Ago	(\$000)	(\$000)	Yr. Ago		(\$000)	(\$000)	Yr. Ago
Nebraska	177,366	2,605,186	3.3	1,938,074	17,789,435	3.3	Howard	727	10,827	14.4	2,442	20,414	4.6
Adams	3,133	44,319	4.5	28,760	265,478	0.8	Jefferson	803	13,617	8.4	5,526	51,658	-3.0
Antelope	1,042	12,315	10.1	3,095	26,496	-1.5	Johnson	397	6,053	-9.5	1,852	14,779	-2.7
Arthur	69	804	-14.6	(D)	(D)	(D)	Kearney	931	12,249	14.1	2,635	24,598	-1.6
Banner	114	1,796	25.2	(D)	(D)	(D)	Keith	872	15,979	0.8	7,303	75,489	-1.7
Blaine	69	1,449	53.0	(D)	(D)	(D)	Keya Paha	204	1,999	43.3	261	1,568	19.2
Boone	701	10,437	4.0	3,229	26,585	-3.7	Kimball	600	7,994	30.6	2,673	23,013	6.8
Box Butte	1,706	18,636	3.0	8,682	75,102	0.6	Knox	1,017	13,793	11.9	4,012	32,369	-6.8
Boyd	229	3,113	5.6	1,033	7,035	-1.1	Lancaster	23,278	343,223	4.3	284,624	2,714,678	4.7
Brown	435	6,127	11.1	2,542	21,084	-7.0	Lincoln	3,597	52,067	-0.1	34,644	308,467	5.1
Buffalo	3,941	63,784	7.2	51,558	467,617	4.6	Logan	161	1,779	0.7	(D)	(D)	(D)
Burt	959	12,863	3.7	3,071	28,150	-7.1	Loup	117	1,126	22.8	(D)	(D)	(D)
Butler	863	12,591	-7.8	2,829	25,316	6.2	McPherson	165	1,210	37.3	(D)	(D)	(D)
Cass	3,052	44,415	-1.6	8,274	80,946	0.6	Madison	3,283	48,225	-1.9	46,483	411,357	4.4
Cedar	1,255	15,988	9.2	3,839	32,197	-0.8	Merrick	828	12,837	0.1	2,994	29,785	1.4
Chase	839	9,366	19.7	3,064	26,538	-7.1	Morrill	593	9,147	1.7	2,010	19,633	2.2
Cherry	974	11,218	10.6	6,671	58,901	10.4	Nance	437	5,992	6.5	1,401	10,713	4.5
Cheyenne	1,177	18,409	7.2	12,853	122,197	6.4	Nemaha	864	11,791	6.5	3,755	33,112	3.0
Clay	767	12,629	8.9	3,371	26,142	-3.6	Nuckolls	510	7,625	1.5	3,283	28,295	5.6
Colfax	1,002	14,947	3.6	3,979	33,823	4.7	Otoe	1,365	24,245	3.2	9,391	95,376	-2.9
Cuming	1,170	17,448	20.7	7,475	62,490	6.9	Pawnee	275	4,598	4.0	928	6,268	-6.3
Custer	1,357	19,563	12.2	6,693	60,922	5.9	Perkins	605	7,232	0.3	1,619	16,291	9.9
Dakota	1,826	27,883	-2.7	11,174	108,841	-1.9	Phelps	1,338	18,173	12.2	6,113	58,026	3.8
Dawes	741	10,910	-3.8	7,338	67,212	3.9	Pierce	1,080	12,061	3.2	3,003	23,055	0.0
Dawson	2,379	39,782	18.5	16,406	165,173	4.9	Platte	3,410	50,689	0.4	28,076	272,481	1.8
Deuel	160	3,939	20.4	1,314	13,285	2.3	Polk	1,090	11,600	16.5	2,410	25,181	-1.1
Dixon	553	9,125	-5.0	1,405	9,216	-17.5	Red Willow	1,326	19,358	7.3	13,954	144,293	-1.5
Dodge	3,386	52,808	3.5	31,731	312,836	3.2	Richardson	730	13,134	7.8	4,483	38,108	-4.9
Douglas	42,636	651,719	-0.7	643,691	6,178,011	2.1	Rock	211	3,513	18.9	680	6,122	0.5
Dundy	409	4,508	13.5	826	7,404	3.6	Saline	1,332	19,918	6.7	5,887	50,990	-10.5
Fillmore	1,010	12,228	24.7	3,606	29,157	0.2	Sarpy	14,198	203,577	3.6	66,219	557,617	7.3
Franklin	482	5,891	14.6	1,282	10,121	-0.2	Saunders	2,442	35,031	5.8	8,026	77,520	4.1
Frontier	466	5,868	14.9	1,157	8,515	3.2	Scotts Bluff	3,622	53,780	-4.6	39,476	342,435	2.9
Furnas	566	9,925	19.0	3,097	27,714	7.0	Seward	1,538	24,930	-0.2	8,030	75,881	-0.2
Gage	2,120	32,750	5.6	19,086	161,502	10.2	Sheridan	822	10,098	13.9	4,003	33,582	-2.9
Garden	387	3,992	9.0	955	7,900	1.2	Sherman	330	5,056	2.9	1,352	7,634	-15.0
Garfield	272	2,790	3.3	1,418	10,458	6.8	Sioux	126	3,402	8.2	218	1,680	5.6
Gosper	337	4,347	13.0	482	4,452	-24.6	Stanton	712	8,729	-6.2	1,086	9,696	-0.6
Grant	122	1,746	-7.6	566	3,495	17.9	Thayer	651	9,703	5.5	3,108	27,320	-14.9
Greeley	260	4,238	13.1	900	8,137	0.4	Thomas	82	1,631	3.0	464	3,420	-2.3
Hall	4,936	81,749	6.5	73,484	680,909	5.1	Thurston	315	5,255	-4.2	1,239	11,224	3.3
Hamilton	1,269	16,987	7.0	3,892	33,329	-6.5	Valley	536	7,103	14.9	3,178	28,055	7.7
Harlan	579	6,218	-3.7	1,174	9,868	-8.2	Washington	2,745	36,124	1.3	10,578	94,030	2.9
Hayes	277	2,402	10.7	(D)	(D)	(D)	Wayne	921	12,740	8.5	5,202	47,726	1.7
Hitchcock	573	6,254	19.1	1,159	8,089	3.8	Webster	589	6,552	15.2	1,591	15,131	0.3
Holt	1,592	19,929	14.1	8,455	75,946	4.7	Wheeler	205	1,808	13.8	212	1,373	15.2
Hooker	57	1,389	10.4	480	4,993	12.5	York	1,787	23,464	9.0	13,935	137,860	1.2

*Totals may not add due to rounding
(D) Denotes disclosure suppression

Source: Nebraska Department of Revenue

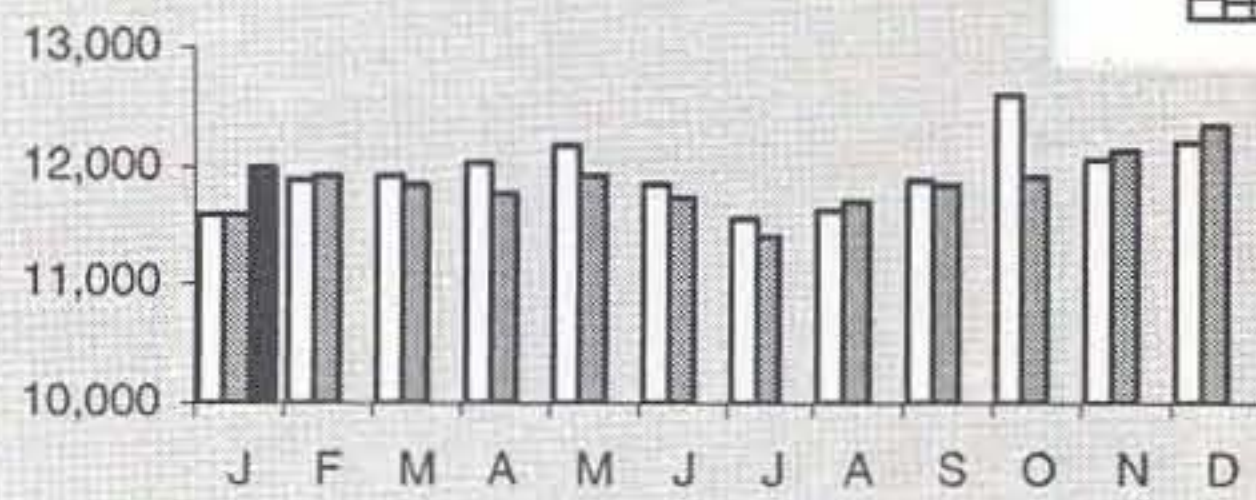
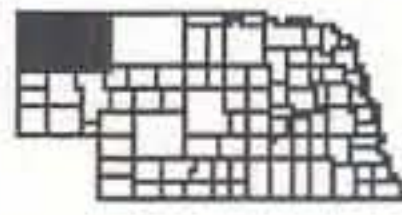
Note on Net Taxable Retail Sales

Users of this series should be aware that taxable retail sales are not generated exclusively by traditional outlets such as clothing, discount, and hardware stores. While businesses classified as retail trade firms account for, on average, slightly more than half of total taxable sales, sizable portions of taxable sales are generated by service establishments, electric and gas utilities, wholesalers, telephone and cable companies, and manufacturers.

Regional Nonfarm Wage and Salary Employment* 1999 to January** 2001

1999 2000 2001

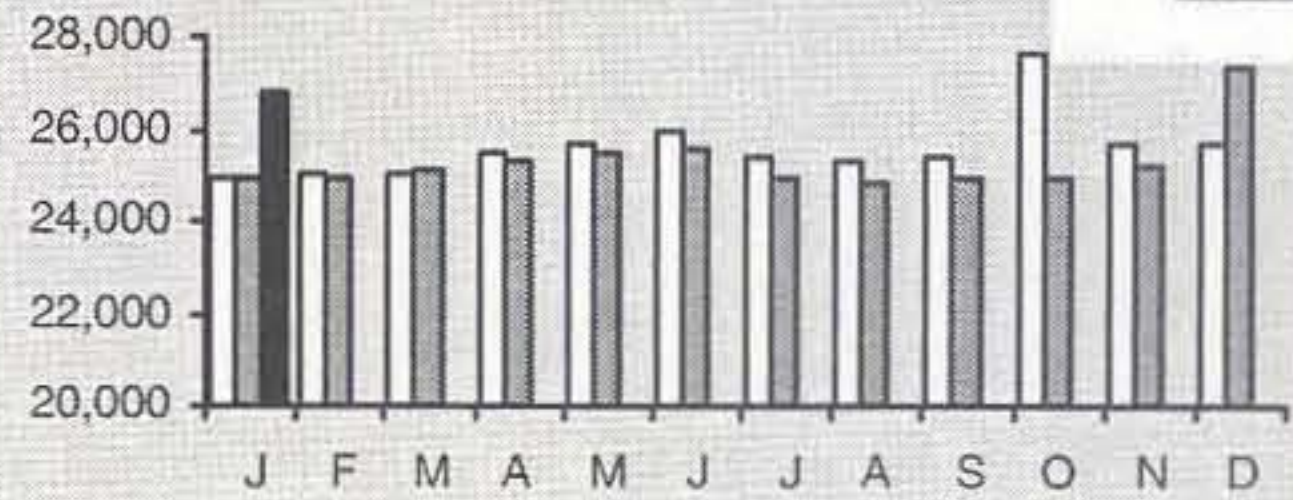
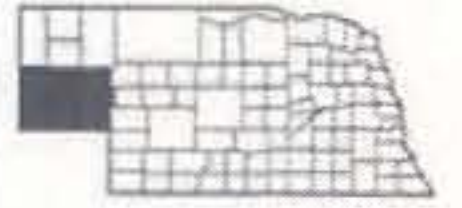
Northwest Panhandle



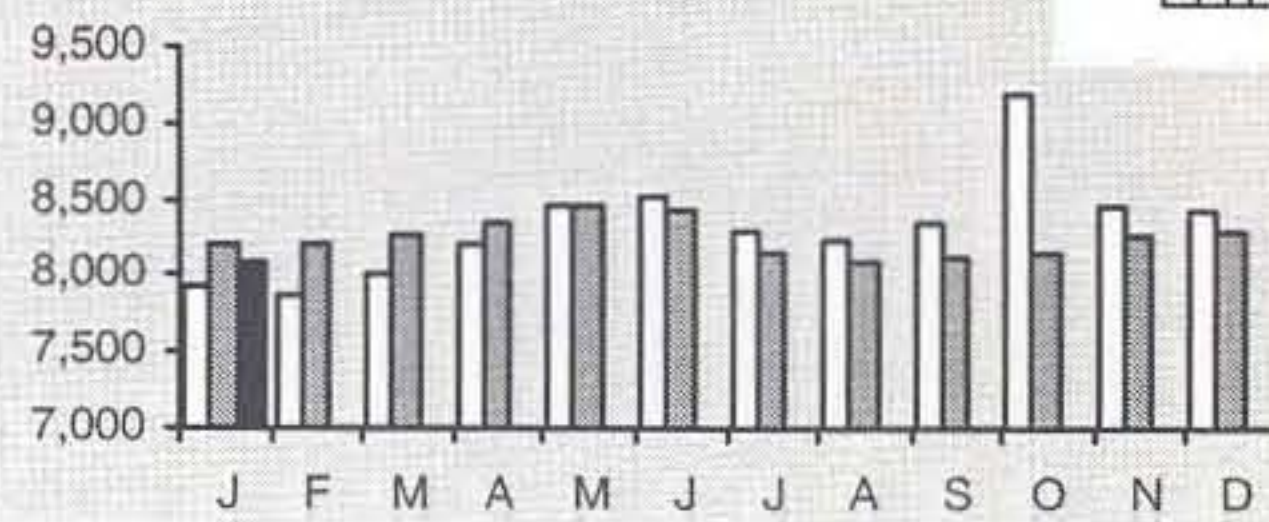
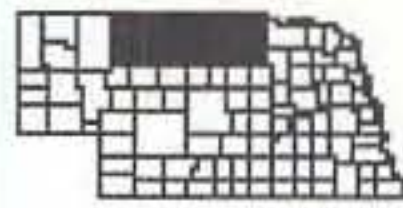
Note to Readers

The charts on pages 8 and 9 report nonfarm employment by place of work for each region.

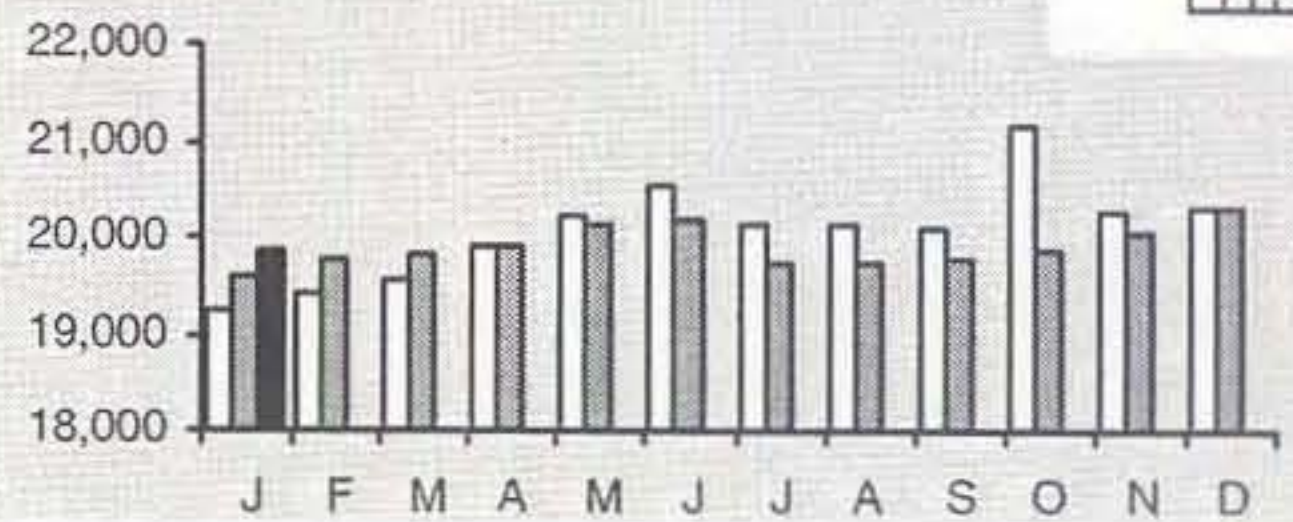
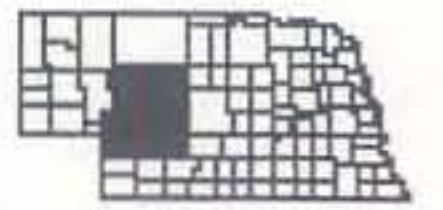
Southwest Panhandle



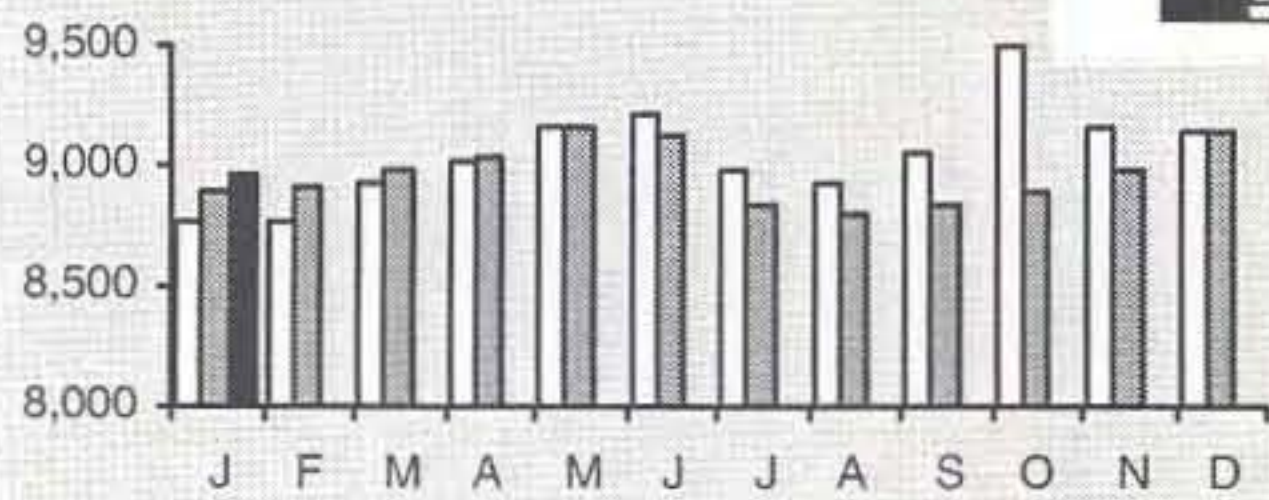
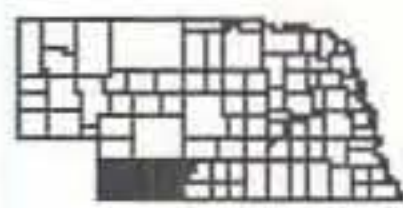
North Central



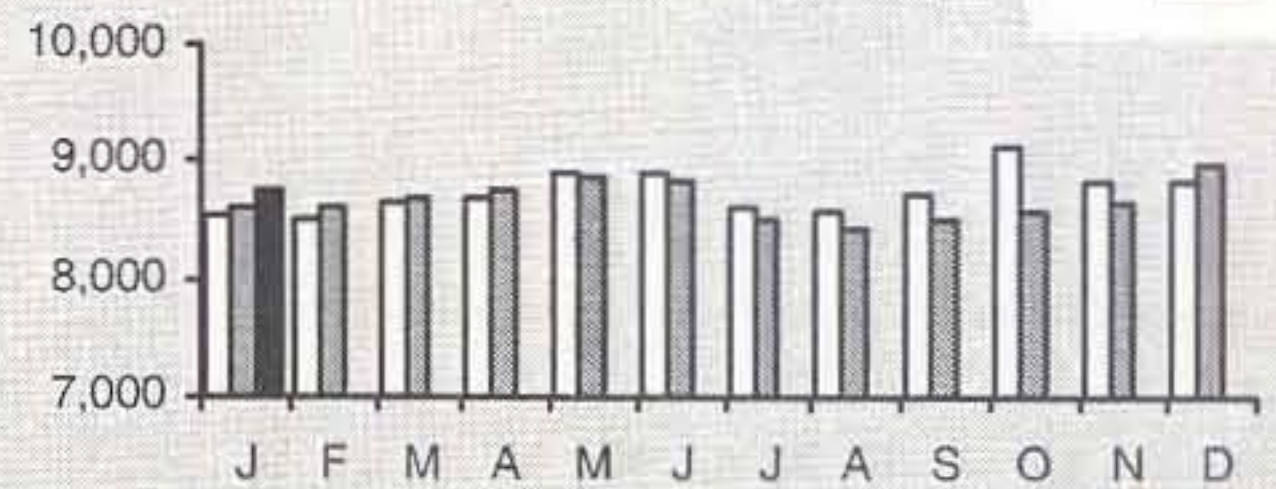
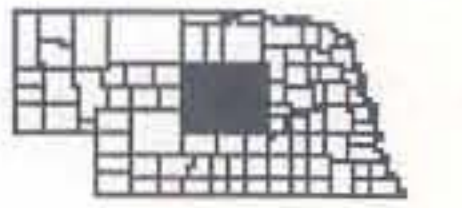
West Central



Southwest Central

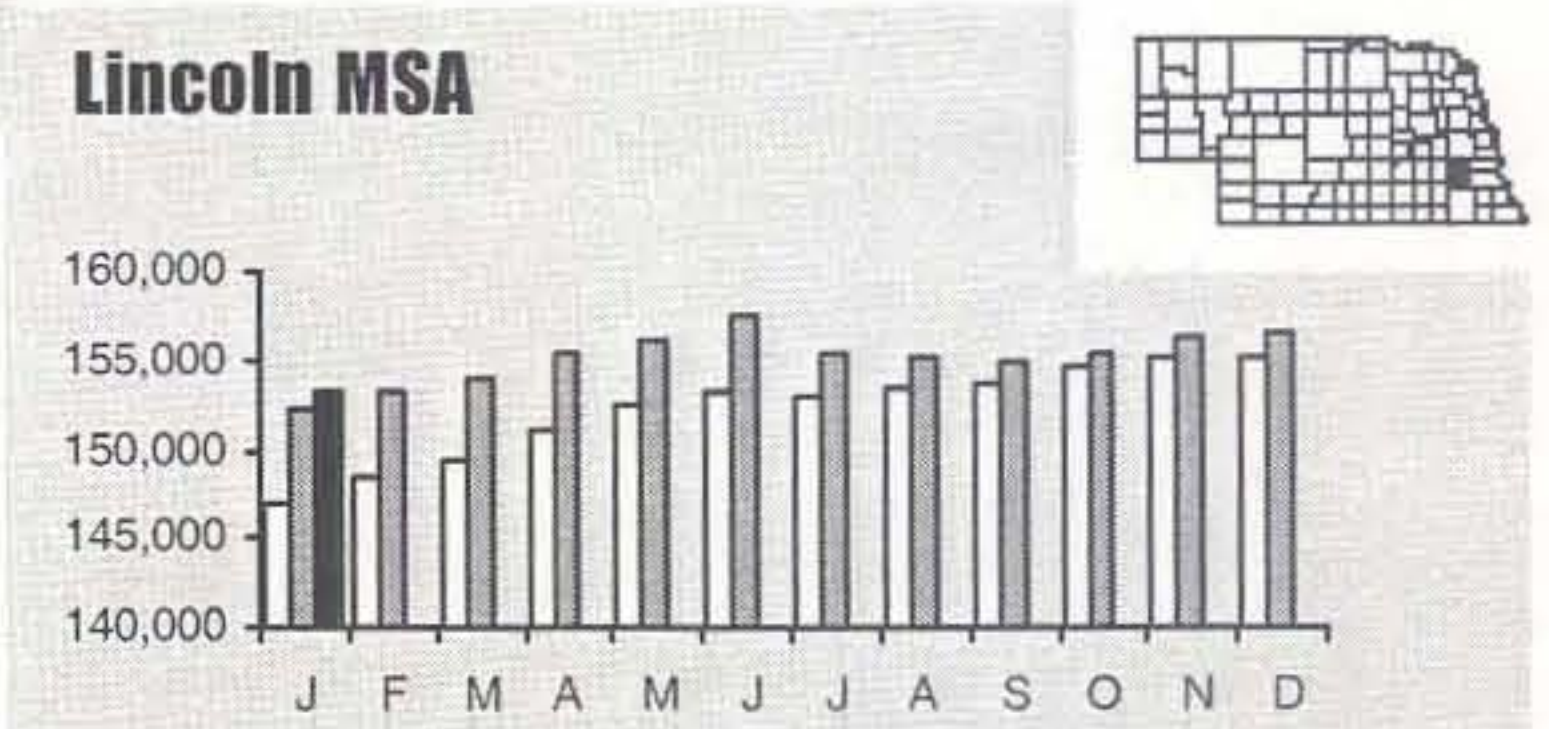
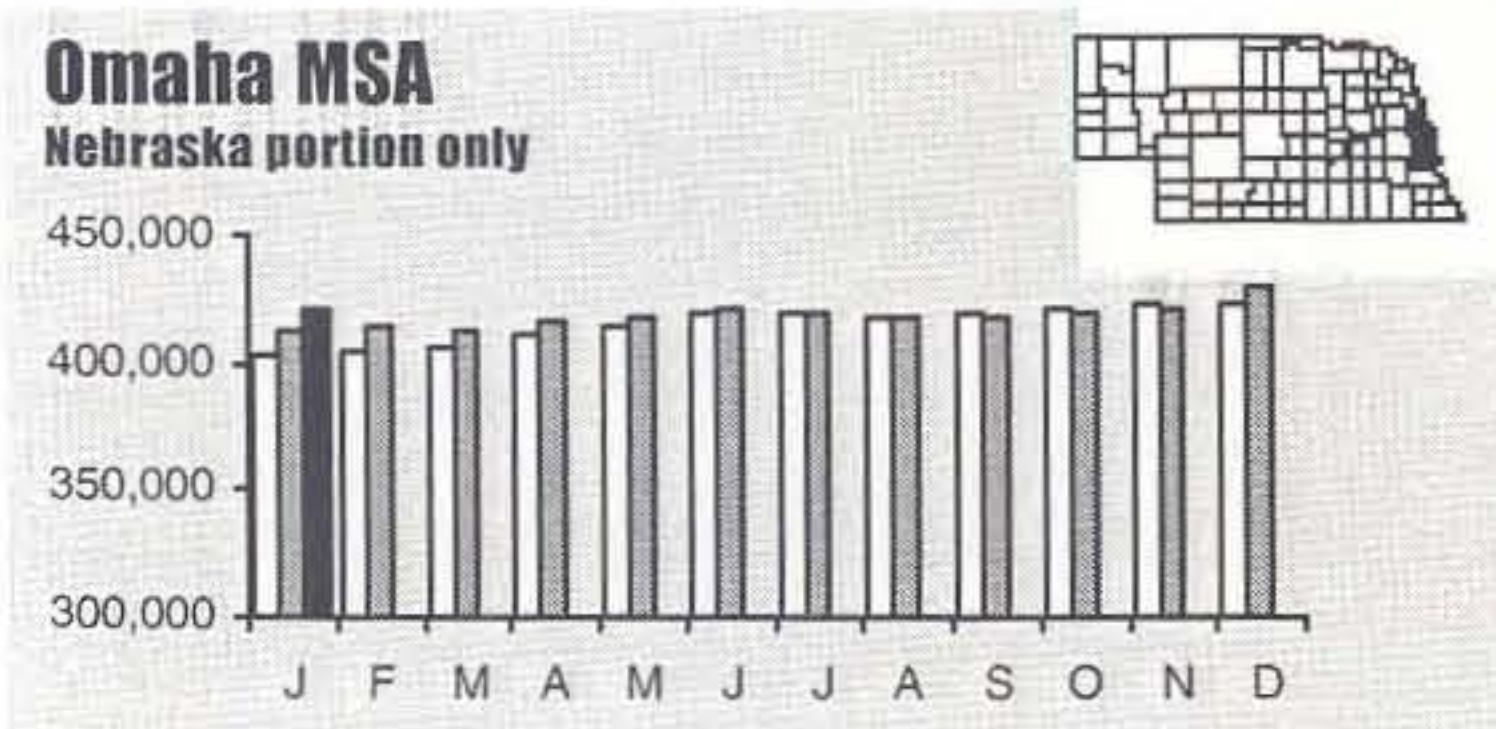
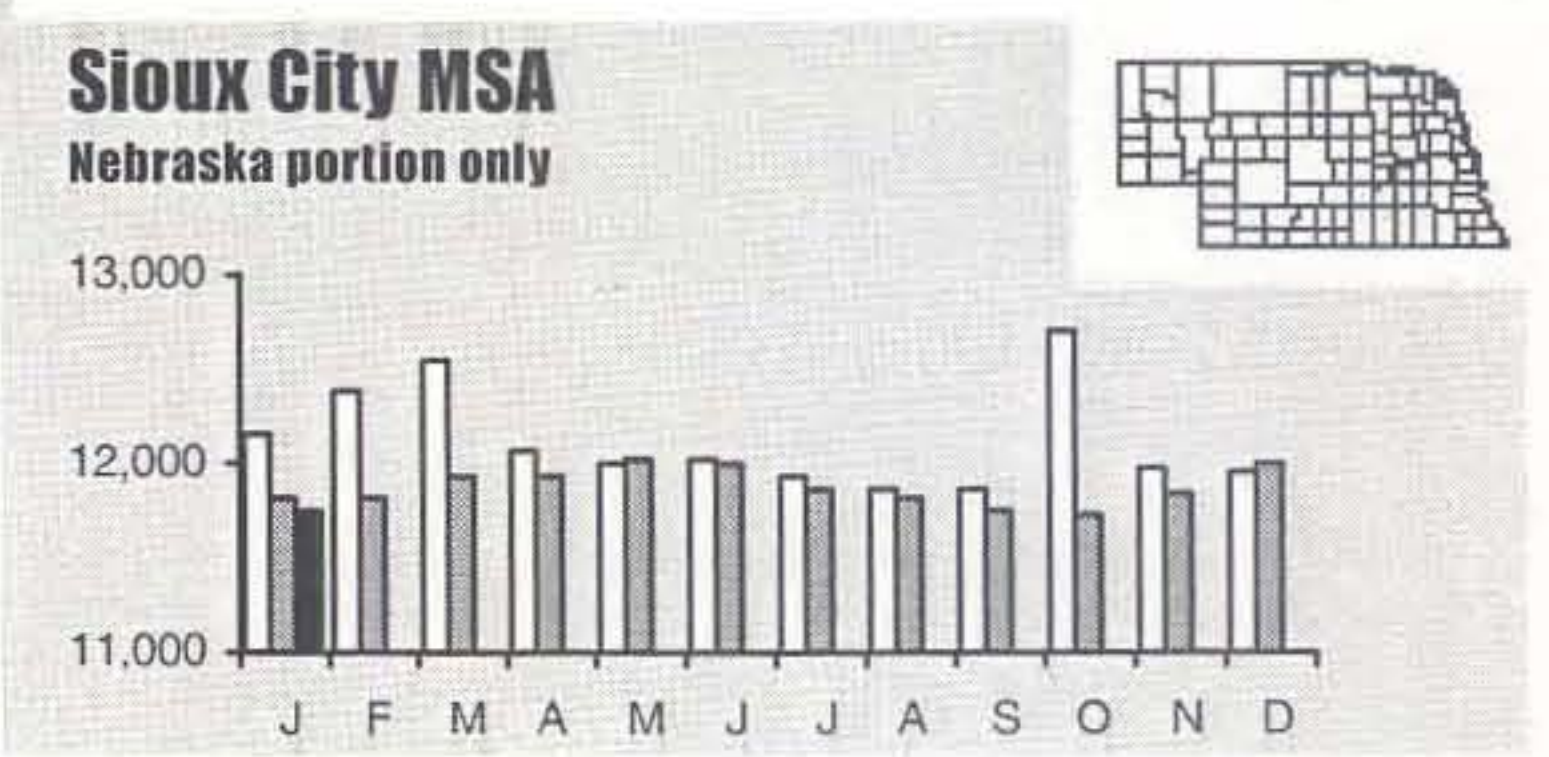
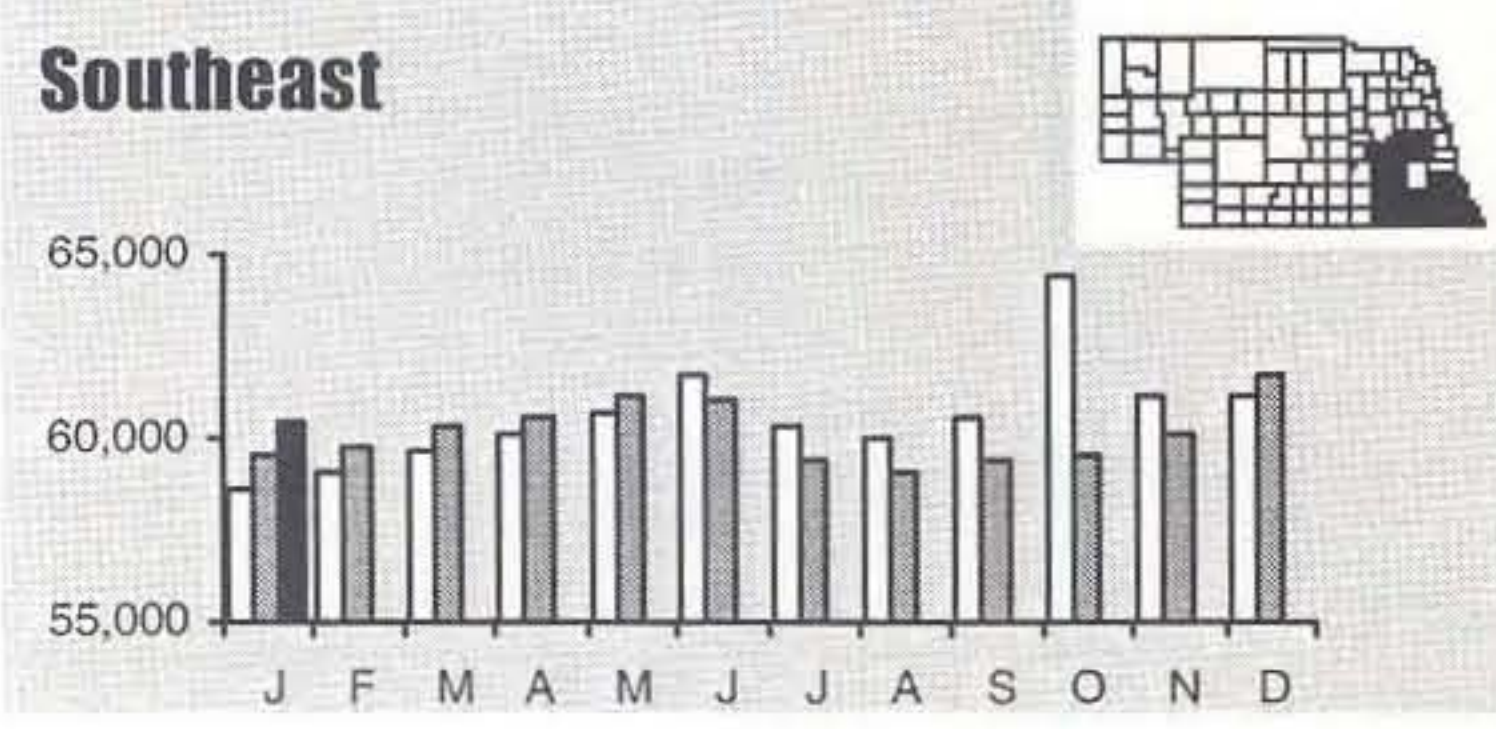
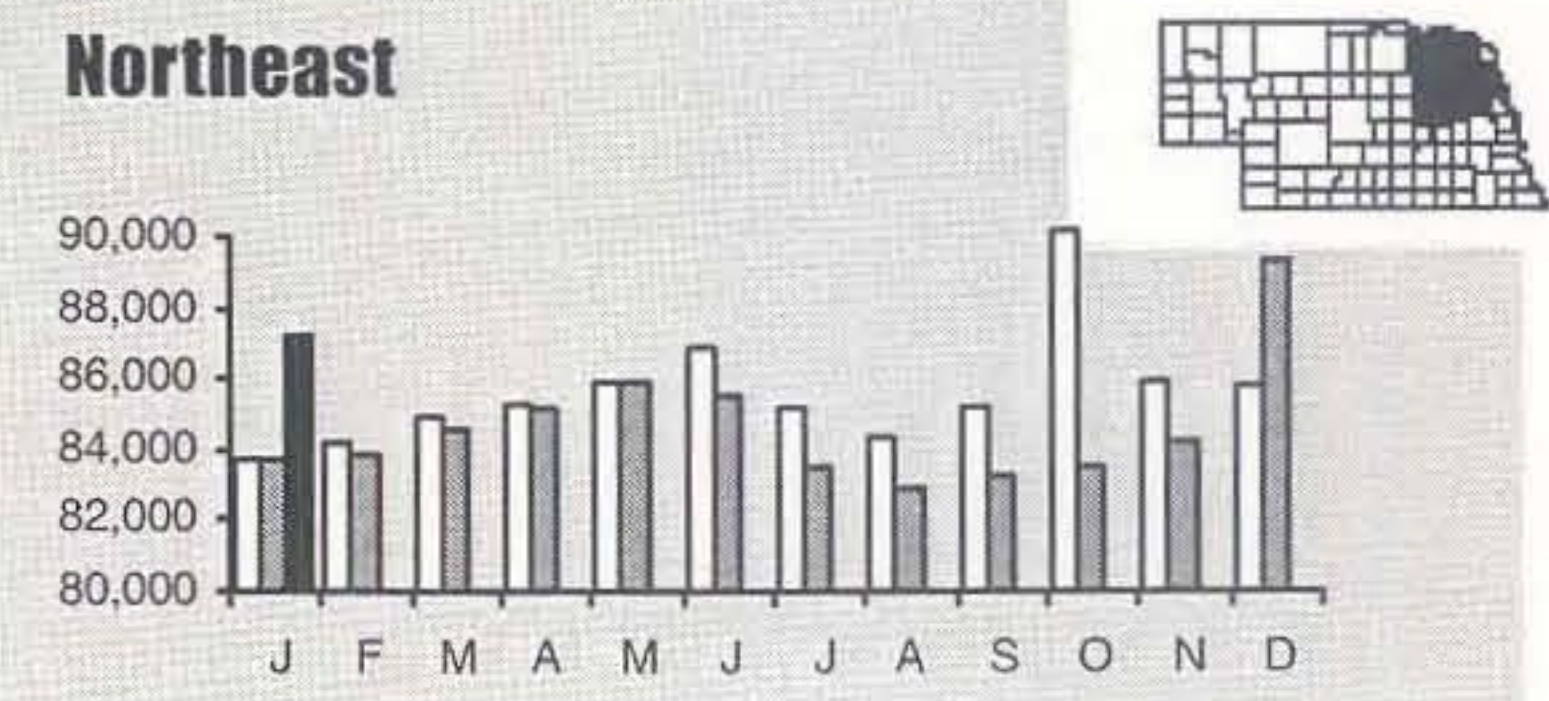
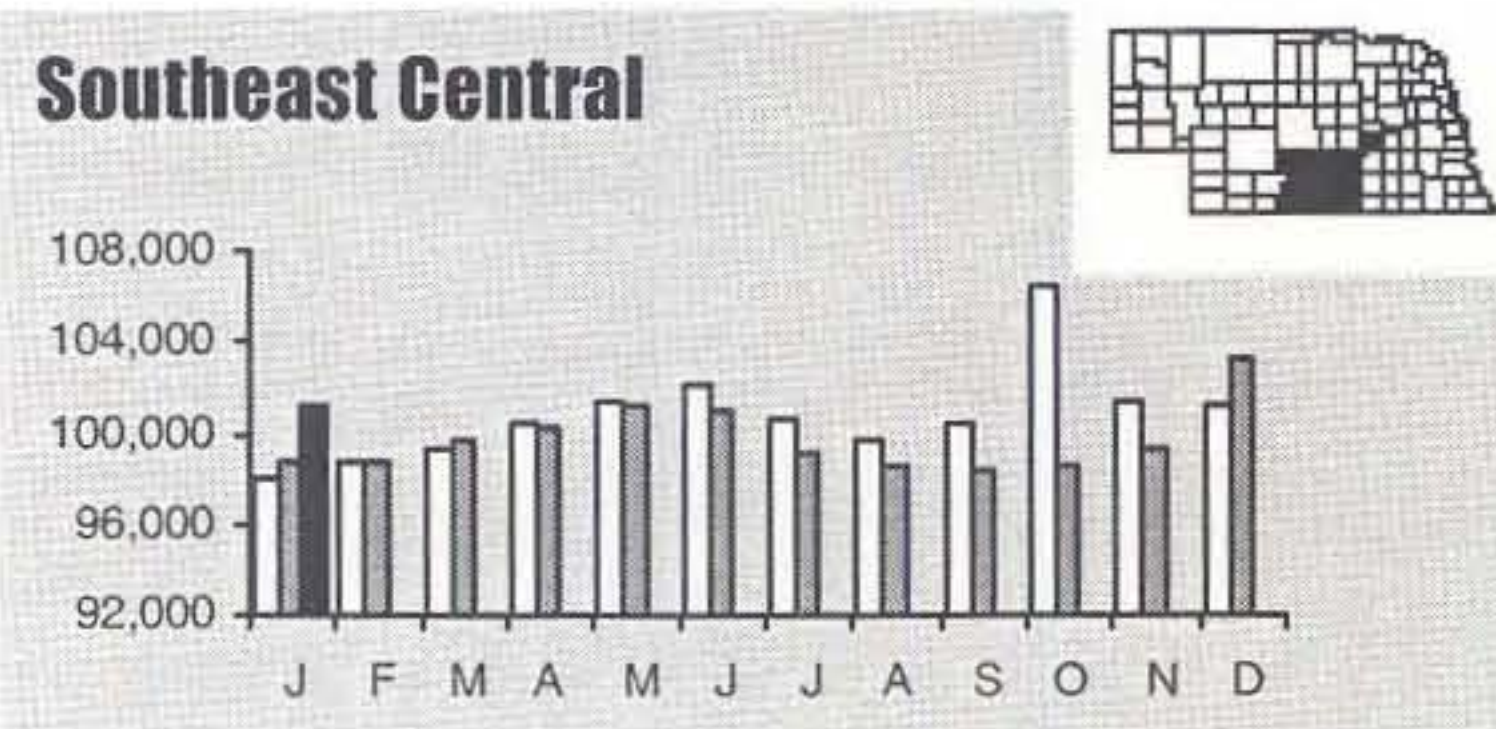


East Central



Regional Nonfarm Wage and Salary Employment* 1999 to January** 2001

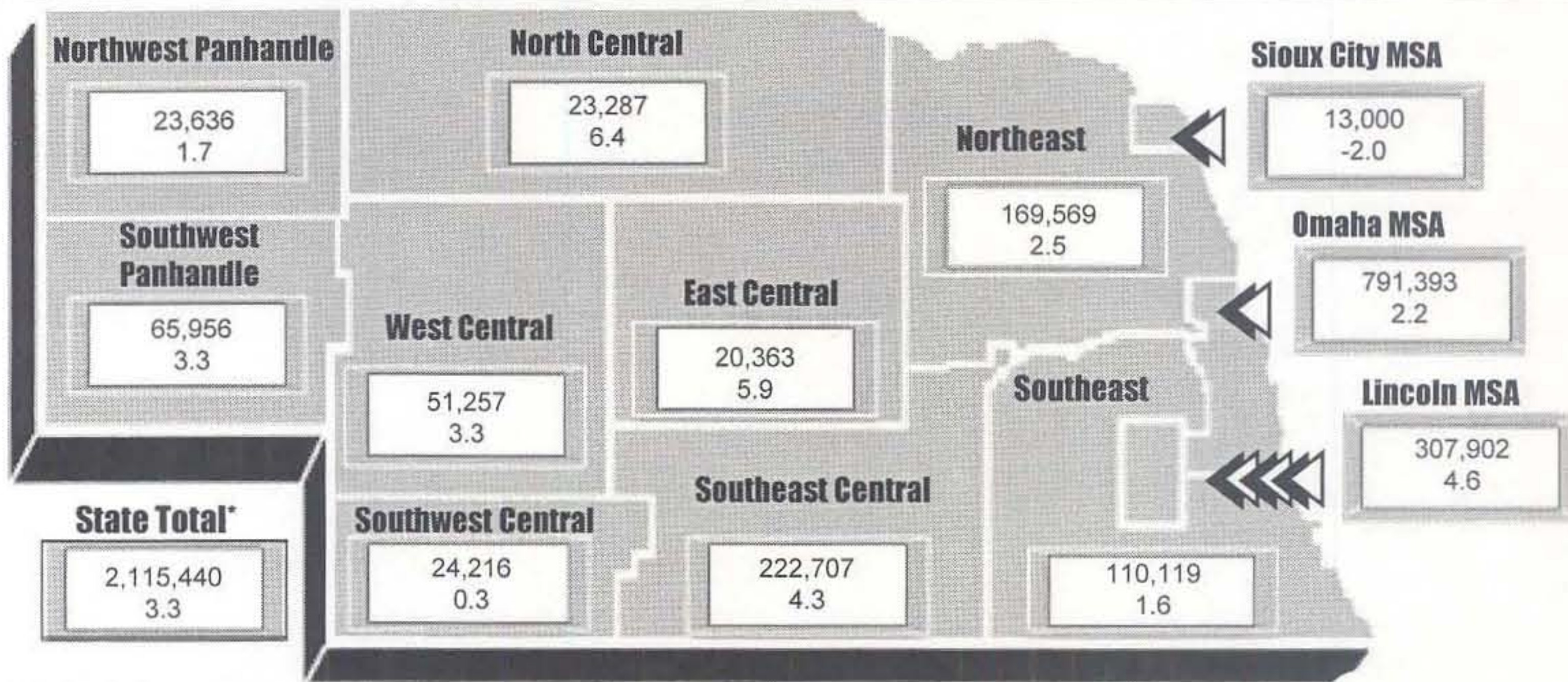
1999 2000 2001



*By place of work
**Current month data are preliminary and subject to revision
Note: January-March 2000 monthly employment data are benchmarked. April 2000-March 2001 data are estimates and will be benchmarked in early 2002. Data for April-December 2001 are estimates until benchmarked in early 2003. All estimates are the most current revised data available.
Source: Nebraska Department of Labor, Labor Market Information - Kathy Copas

December 2000 Regional Retail Sales (\$000)

YTD Change vs Yr. Ago



*Regional values may not add to state total due to unallocated sales
Source: Nebraska Department of Revenue

State Nonfarm Wage & Salary Employment by Industry*

	January 2001
Total	901,866
Construction & Mining	41,510
Manufacturing	119,065
Durables	57,590
Nondurables	61,475
TCU**	57,699
Trade	216,810
Wholesale	54,093
Retail	162,717
FIRE***	60,973
Services	252,259
Government	153,550

*By place of work
**Transportation, Communication, and Utilities
***Finance, Insurance, and Real Estate
Source: Nebraska Department of Labor, Labor Market Information

Note: January-March 2000 monthly employment data are benchmarked. April 2000-March 2001 data are estimates and will be benchmarked in early 2002. Data for April-December 2001 are estimates until benchmarked in early 2003. All estimates are the most current revised data available. Labor force data for 2000 and 2001 will be revised.

Consumer Price Index

Consumer Price Index - U* (1982-84 = 100) (not seasonally adjusted)			
	March 2001	% Change vs Yr. Ago	YTD % Change vs Yr. Ago (inflation rate)
All Items	176.2	3.0	2.2
Commodities	150.7	1.0	1.2
Services	201.8	4.5	3.0

*U = All urban consumers
Source: U.S. Bureau of Labor Statistics

Inflation Rate

2.2

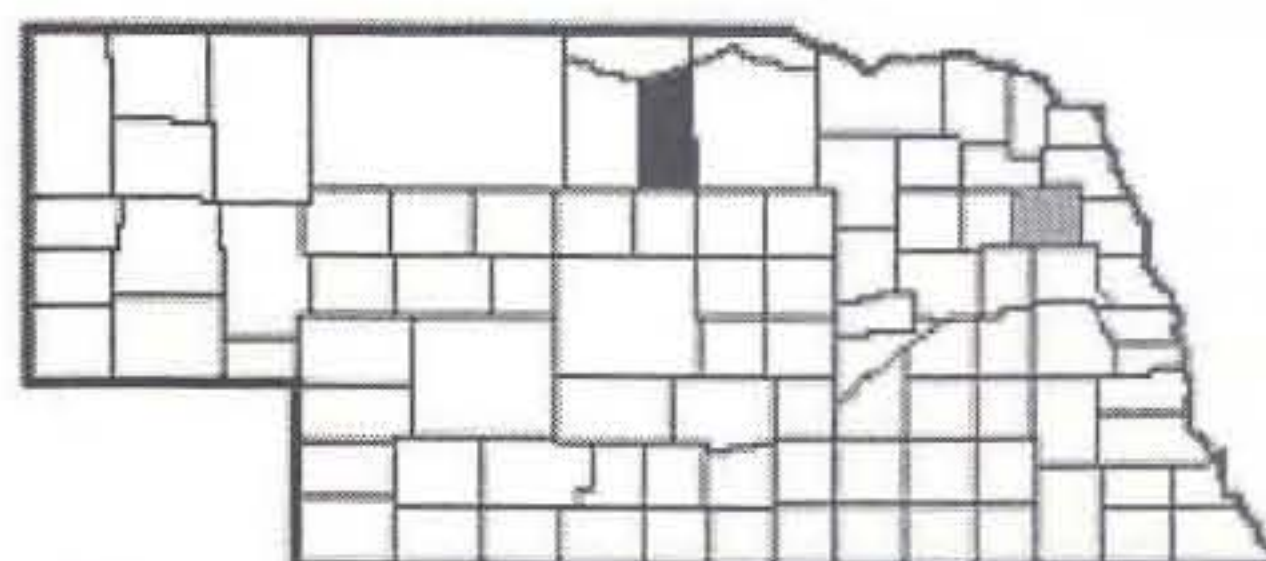
State Labor Force Summary*

	January 2001
Labor Force	935,975
Employment	906,842
Unemployment Rate	3.1

*By place of residence
Source: Nebraska Department of Labor, Labor Market Information

County of the Month

Rock Bassett - County Seat



Next County of Month

License plate prefix number: 81

Size of county: 1,003 square miles, ranks 15th in the state

Population: 1,756 in 2000, a change of -13.0 percent from 1990

Per capita personal income: \$20,754 in 1998, ranks 54th in the state

Net taxable retail sales (\$000): \$9,115 in 1999 a change of 2.1 percent from 1998; \$9,635 from January through December 2000, a change of 6.5 percent from the same period the previous year.

Unemployment rate: 4.2 percent in Rock County, 2.9 percent in Nebraska in 1999

	State	Rock County
Nonfarm employment (1999)¹:	890,821	490
(wage & salary)	(percent of total)	
Construction and Mining	5.0	1.4
Manufacturing	13.2	5.1
TCU	6.4	3.1
Wholesale Trade	6.2	14.3
Retail Trade	18.0	13.7
FIRE	6.8	3.7
Services	27.3	13.9
Government	17.1	45.1

Agriculture:

Number of farms: 316 in 1997; 310 in 1992; 313 in 1987

Average farm size: 1,997 acres in 1997; 2,122 acres in 1992

Market value of farm products sold: \$55.6 million in 1997 (\$176,043 average per farm); \$52.1 million in 1992 (\$168,100 average per farm)

¹By place of work

Sources: U.S. Bureau of the Census, U.S. Bureau of Economic Analysis, Nebraska Department of Labor, Nebraska Department of Revenue.

bulletin board

Chart Maker—Coming Soon to NU *ONRAMP* !!



Chart Maker is a new feature that soon will be added to NU *ONRAMP*. Chart Maker will enable users to select a row of data and a series of years, then view the information in a chart. Data points will be transected with a trend line. Next, the user will be able to format a chart title, then save the chart as a jpeg file to a hard drive or print it directly from the website.

Initially, Chart Maker will be applicable to Nebraska income and employment data. Later, other data sets will be added to the feature to give NU *ONRAMP* users a broader range of chartable data.


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