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Public School Expenditures and Property Taxes: A Consolidated Database

Andrew Avena

Bureau of Business Research, andy.avena@unl.edu

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Note to Readers

The Nebraska Quarterly Business Conditions Survey (NQBCS) has been discontinued.

Sincere thanks to all respondents whose participation helped bring important, timely economic information to businesses and policymakers in the state.

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Public School Expenditures and Property Taxes: A Consolidated Database

Andrew Akena

Does school district size make a difference in terms of per-student cost? What is a district's property tax incidence—who pays for education? Do geographic size and the rural/urban character of a district influence the property tax burden on landowners? These are some of the questions that a new comprehensive database being developed at BBR are intended to answer.

The purpose of this article is to generally describe the structure of Nebraska's public school system and the property taxes that support it; to introduce this new database; and to offer some preliminary observations. This database is available on BBR's website: www.bbr.unl.edu. Click on *Public School Expenditures and Property Tax Data*.

School Districts and Property Taxes

The state had 640 school districts in 1997-98, with three types of school districts (Figure 1, page 2).

- Class 1—Elementary only
- Classes 2-5—K-12 (determined by number of residents in the district)
- Class 6—Secondary only

Class 1 districts have been required to affiliate or join with Class 2-6 district(s) since 1993. Affiliations of districts, within a system, are for the purposes of state aid and property taxes. It is important to note that property taxes, based on value and levy rate, do not equal the amount reported by the district, because of redistribution of property taxes within the school system.

Class 6 districts are joined to Class 1 districts, where the Class 6 district's geographic area is comprised of one or more Class 1 districts. Affiliations between Class 1 districts and Class 2-5 districts do not share the same area. Class 1 districts usually are affiliated or joined with several high

school districts, each with its own levy rate. A Class 1 district assumes the levy rate(s) of the district(s) with which it has joined.

The total property value for Nebraska in 1997 was \$69 billion. Property taxes collected for public school expenditures totaled nearly \$800 million—over half of all property taxes collected. Property values by sector, as reported by county assessors, have been combined into five categories—residential (including farm sites and recreational property), agriculture, commercial/industrial, and other property (railroads, public services, and mineral values). Levy rates ranged from \$0.52 to \$1.63 per \$100 of value in 1997-98. If there were two properties with the same value, one at either end of the levy range, the property in the district with the higher levy rate would pay more than three times as much in property taxes.

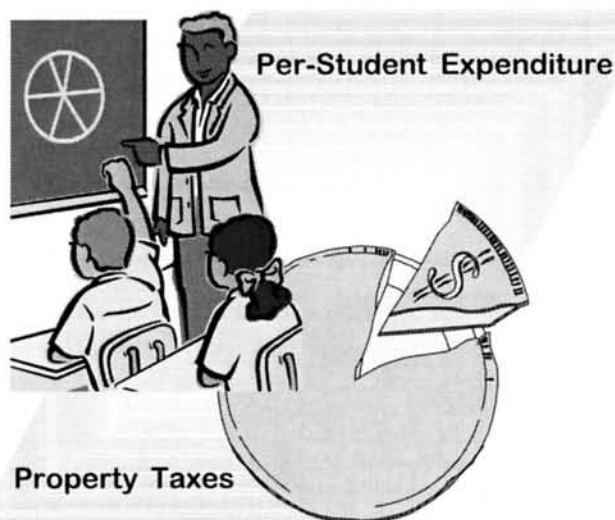
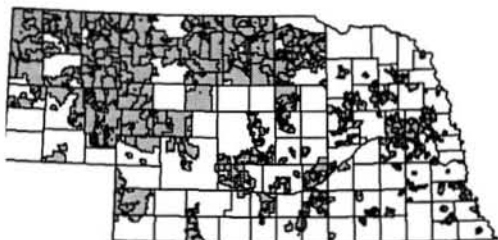


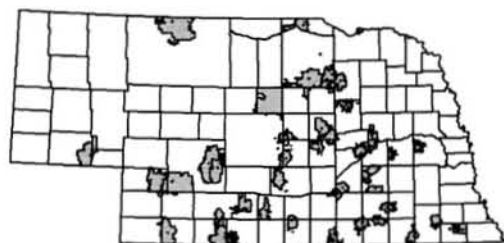
Figure 1 Nebraska School District Classes, 1997-98

(ranges of values in parentheses)



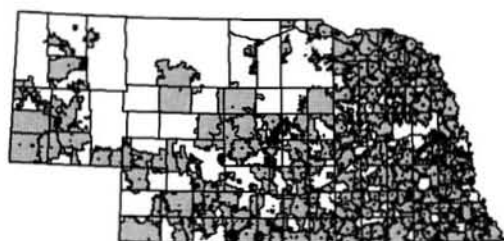
Class 1

- Elementary-only (K-6, K-8), 354 districts, 360 schools
- Average of 32 students per district (0 – 739)
- Average area: 82 square miles (5 – 532)
- Average per-student expenditure: \$5,581
- Average per-student property taxes: \$4,021
- Property taxes: agriculture, 65%; residential, 22%



Class 2

- K-12, 41 districts, 85 schools.
- Average of 164 students per district (90 – 311)
- Average area: 165 square miles (12 – 572)
- Average per-student expenditure: \$7,113
- Average per-student property taxes: \$4,371
- Property taxes: agriculture, 76%; residential, 16%



Class 3

- K-12, 223 districts, 726 schools
- Average of 855 students per district (125 – 18,638)
- Average area: 180 square miles (6 – 1,384)
- Average per-student expenditure: \$5,435
- Average per-student property taxes: \$2,748
- Property taxes: agriculture, 30%; residential, 48%

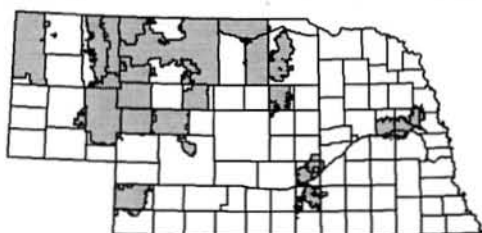


Class 4—Lincoln Public Schools

- K-12, 54 schools
- 29,911 students, 102 square miles
- Per-student expenditure: \$5,999
- Per-student property taxes: \$3,660
- Property taxes: residential, 65%; commercial/industrial, 33%

Class 5—Omaha Public Schools

- K-12, 80 schools
- 42,639 students, 146 square miles
- Per-student expenditure: \$5,518
- Per-student property taxes: \$2,642
- Property taxes: residential, 60%; commercial/industrial, 36%



Class 6

- Secondary-only (9-12), 20 districts, 20 schools
- Average of 221 students per district (45 – 689)
- Average area: 943 square miles (144 – 3,622)
- Average per-student expenditure: \$7,039
- Average per-student property taxes: \$4,714
- Property taxes: agriculture, 65%; residential, 22%

The Database

The new database is unique because it combines per-student expenditure and property tax data. More than eight data sets from the Nebraska Departments of Education (NDE) and Property Assessment and Taxation were combined and summarized to provide a snapshot of each district's spending and taxation. The database is searchable by district and includes many relevant district statistics, size, class, and state averages.

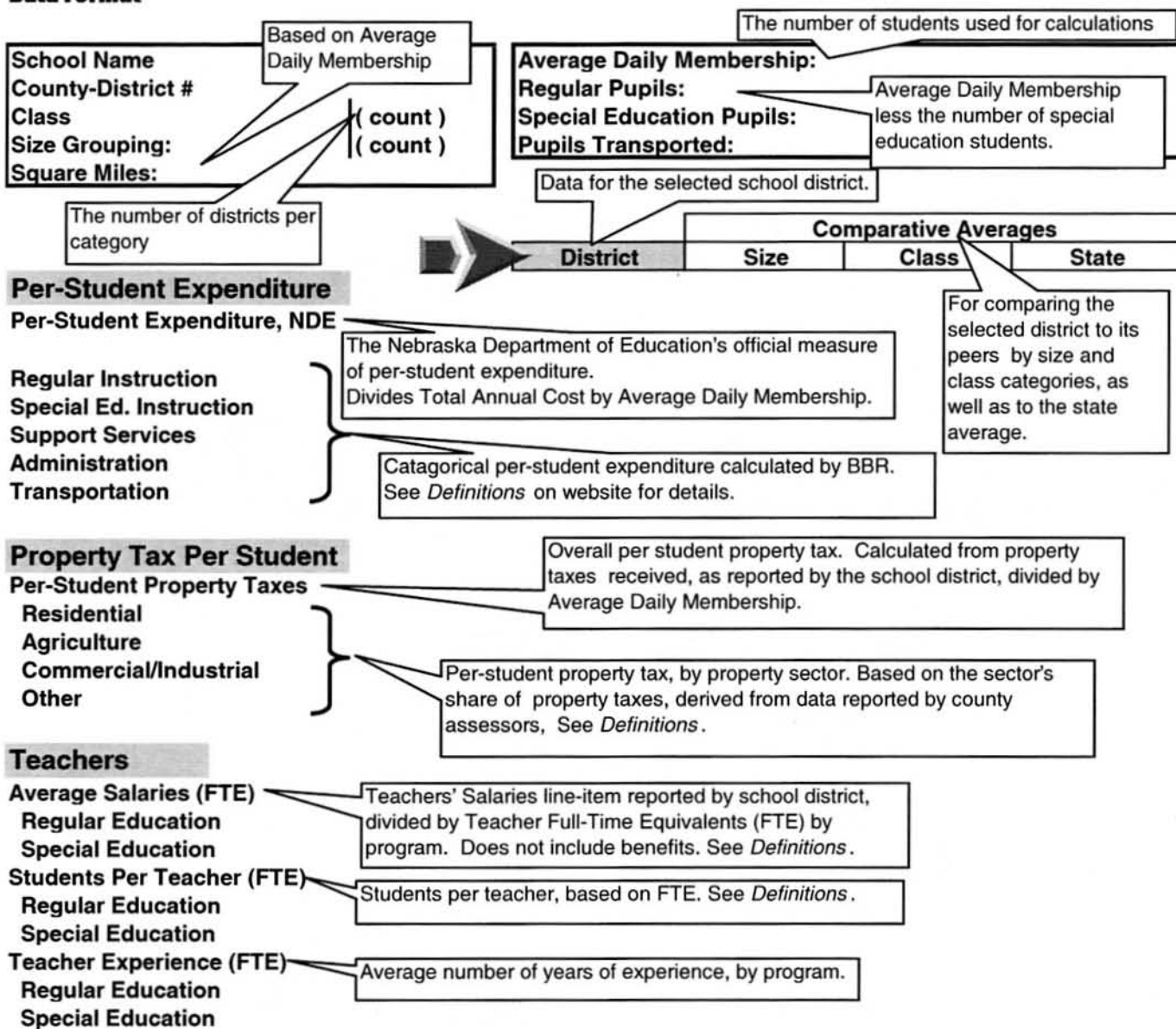
Figure 2 illustrates the summary of data for any district. The box in the upper left-hand corner lists the school district's name, identification number, its class and size groups (with the number of districts in these groups), and square-mile area. The right-hand box shows Average Daily Membership—the number

of students in the district; the number of regular and special education students; and the total number of public school students transported by the district.

The first column under the *District* heading shows data for the selected district. The next three columns show comparative averages, based on the school district's size, class, and the state average, respectively.

The *Per-Student Expenditure* section begins with the official NDE per-student expenditure. This figure represents expenses for instruction, support services, administration, and transportation, but does not include school expenditures for capital outlays. Capital assets are accounted for by a depreciation rate applied to buildings and contents and are included in NDE's per-student expenditure.

Figure 2
Data Format



Per-student expenditure data by major program were derived by using additional, non-expenditure NDE data sources. Special education, as a separate per-student category, used the actual number of students in special education programs and the district-wide average of time students spent in special education programs. Support services and administration expenditures were divided by total membership. Per-student transportation reflects the number of students transported by the district. Specific details on the methodology are available on the website.

The next section of the table contains property tax data on a per-student basis. The first row in this section shows the amount of property taxes received, as reported by the district, divided by district average daily membership. The subsequent breakdown shows each property tax sector's contribution to the total.

The final part of the table gives averages of teachers' salaries and years of experience, and the number of students per teacher, based on the number of Full Time Equivalent (FTE) teachers and head teachers. Average salaries is the line-item total for teachers' salaries, divided by the FTE total of teachers, by program.

Preliminary Findings

Figure 3 compares per-student expenditures with per-student property tax revenues in 1997-98. The state average for per-student expenditures was \$5,588, and the state average for per-student property tax revenues was \$2,944. The per-student expenditures for districts smaller than 30 students exceeded the state average by 28 percent. Per-student

expenditures were the lowest for districts with student membership in the 1,000 to 10,000 range. The per-student expenditure pattern clearly reflects economies of scale. From a cost standpoint, the most efficient districts have from 700 to 7,000 students, with little variance within this range. This translates into lower per-student tax revenues. Large districts required about half the per-student tax revenues of small districts.

However, this does not reflect differences in school-age population density or the varying geographic sizes of districts. The important observation is the gap between per-student expenditures and per-student property tax revenues. The size of the gap increases as other revenue sources are substituted for property taxes.

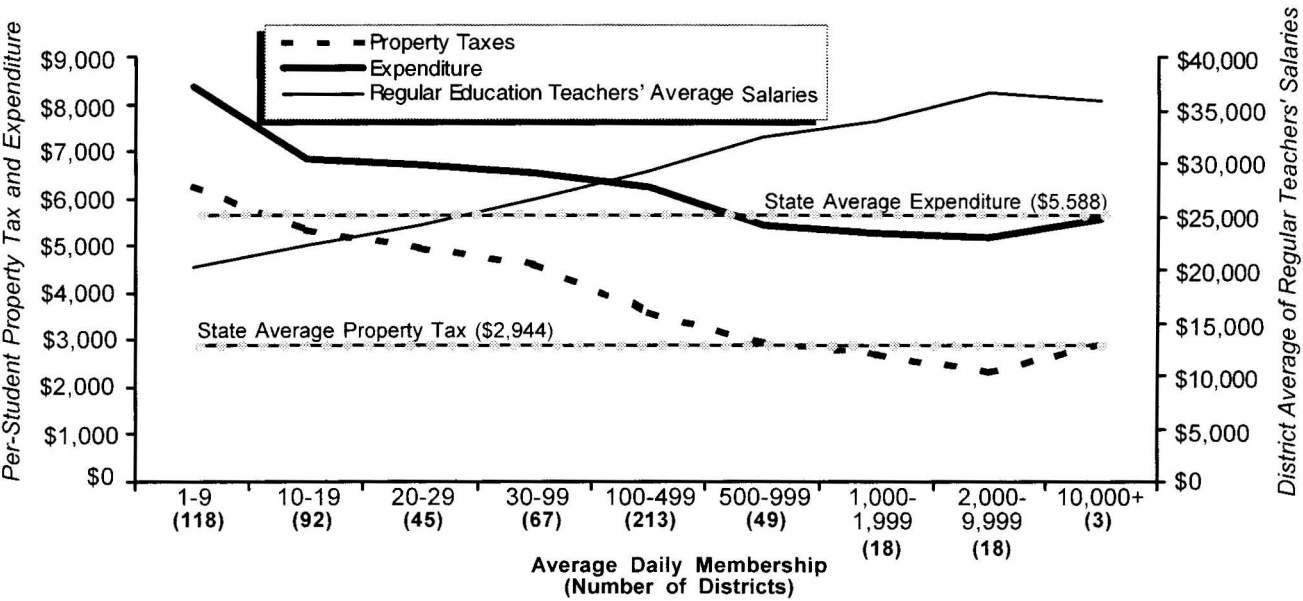
Large districts pay the highest teacher salaries, operate at the lowest per-student costs, require the lowest per-student property tax revenues, and receive the highest amounts of other revenue sources (Figure 3). This

reflects the influence of economies of scale, a mostly urban phenomenon. The challenge is how to capture greater economies of scale in the more rural areas of the state.

Smaller school districts rely on agricultural property tax revenues and the larger districts rely on a combination of residential and commercial/industrial property tax revenue (Figure 4). The shift in tax incidence generally indicates that small districts are rural and large districts are urban. This raises the major issue of representation in rural districts—the majority of property tax revenue is derived from the assessed valuation of agriculture land, but only a minority of the voting population is directly involved in farming.

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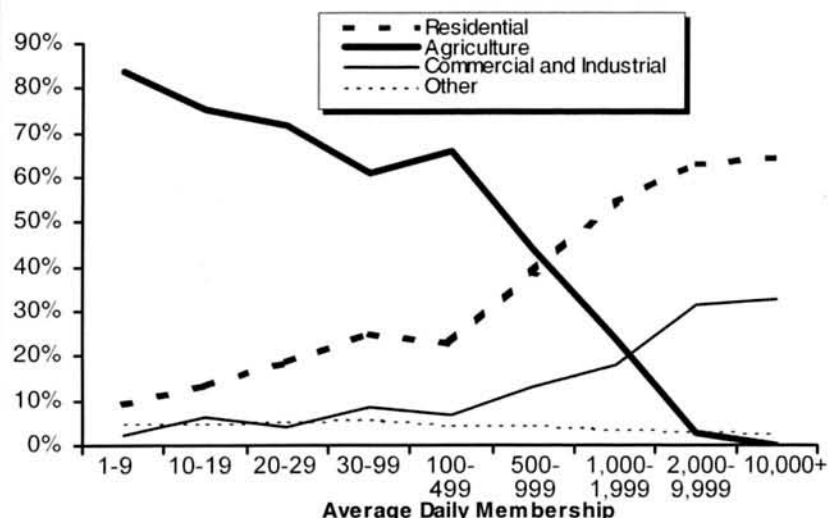
Figure 3
Per-Student Expenditure and Property Tax and Average Regular Teachers' Salaries—1997-98



Research Agenda

Ongoing research will entail a sub-district level analysis and introduce a means of measuring expenditure and taxation at the rural/urban school district level. Initially, the state was divided into over 1,600 areas using a Geographical Information Systems (GIS) overlay to represent the rural/urban portion of each district within a given county. This enabled disaggregation of the data to a level not found in the source data. Census of population data will be used to estimate the distribution of school districts' memberships between the rural/urban components. This analysis likely will reveal the causes of the wide variations in spending and taxation in the state. Therefore, comparisons of expenditure and taxation data should shed some light on the rural/urban dichotomy in Nebraska public schools.

Figure 4
Property Taxes by Sector and School District Size—1997-98

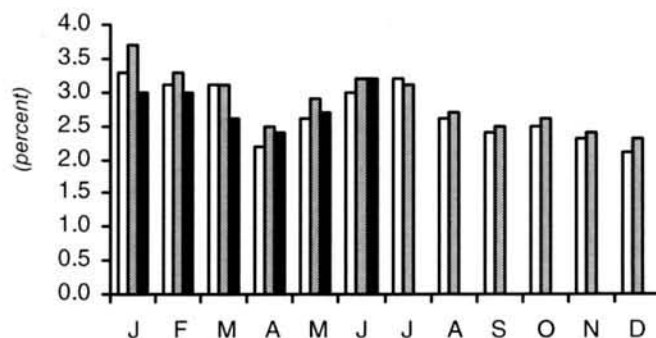


Nebraska Stats

Total Nonfarm Wage & Salary Employment

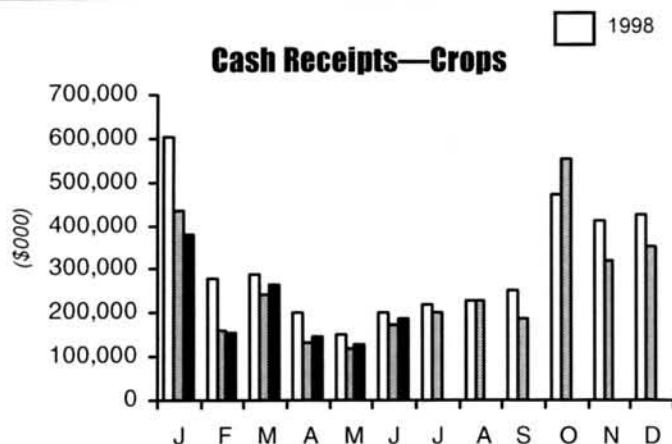


Unemployment Rate

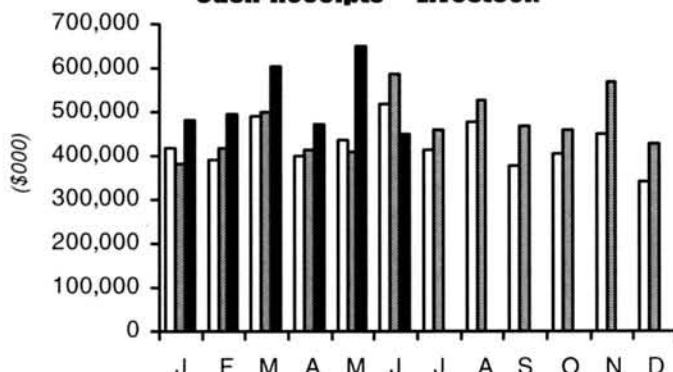


Note: All 1999 and 2000 monthly employment data are considered estimates until benchmarked. Data shown for 1999 and 2000 are the most current revised estimates available. Final benchmarked monthly data for 1999 are expected to be released by the Nebraska Department of Labor in mid-2000.

Cash Receipts—Crops



Cash Receipts—Livestock



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

| | May 2000 (\$000) | YTD (\$000) | YTD % Change vs Yr. Ago | | May 2000 (\$000) | YTD (\$000) | YTD % Change vs Yr. Ago |
|------------------------|---------------------|----------------|-------------------------------|---------------------------|---------------------|----------------|-------------------------------|
| Ainsworth, Brown | 1,604 | 7,206 | -11.3 | Kenesaw, Adams | 206 | 1,272 | -10.0 |
| Albion, Boone | 1,810 | 8,144 | 0.6 | Kimball, Kimball | 1,897 | 8,180 | 1.0 |
| Alliance, Box Butte | 5,724 | 27,214 | -1.8 | La Vista, Sarpy | 10,943 | 49,226 | 13.7 |
| Alma, Harlan | 645 | 2,650 | -13.1 | Laurel, Cedar | 341 | 1,761 | 8.0 |
| Arapahoe, Furnas | 833 | 3,834 | 9.4 | Lexington, Dawson | 7,739 | 36,012 | 7.8 |
| Arlington, Washington | 201 | 1,090 | 15.2 | Lincoln, Lancaster | 215,865 | 1,041,162 | 5.8 |
| Arnold, Custer | 260 | 1,538 | 27.5 | Louisville, Cass | 529 | 2,159 | -17.8 |
| Ashland, Saunders | 1,581 | 6,073 | 20.6 | Loup City, Sherman | 479 | 2,053 | -31.7 |
| Atkinson, Holt | 1,038 | 4,783 | 5.7 | Lyons, Burt | 520 | 1,943 | -6.6 |
| Auburn, Nemaha | 2,403 | 11,853 | 4.4 | Madison, Madison | 836 | 3,818 | 3.3 |
| Aurora, Hamilton | 2,372 | 11,318 | -10.1 | McCook, Red Willow | 12,351 | 57,229 | 7.9 |
| Axtell, Kearney | 52 | 258 | -14.3 | Milford, Seward | 665 | 4,329 | -2.4 |
| Bassett, Rock | 505 | 1,956 | 3.5 | Minatare, Scotts Bluff | 158 | 737 | 13.4 |
| Battle Creek, Madison | 484 | 2,837 | -6.4 | Minden, Kearney | 1,957 | 8,632 | 2.2 |
| Bayard, Morrill | 371 | 2,195 | 8.3 | Mitchell, Scotts Bluff | 641 | 3,343 | -6.8 |
| Beatrice, Gage | 12,008 | 57,162 | 12.8 | Morrill, Scotts Bluff | 588 | 2,580 | 15.7 |
| Beaver City, Furnas | 113 | 601 | 0.7 | Nebraska City, Otoe | 6,410 | 29,390 | -0.4 |
| Bellevue, Sarpy | 22,738 | 99,255 | 8.1 | Neligh, Antelope | 1,353 | 6,462 | -1.5 |
| Benkelman, Dundy | 590 | 2,795 | 7.2 | Newman Grove, Madison | 218 | 1,352 | -3.1 |
| Bennington, Douglas | 693 | 2,910 | 9.0 | Norfolk, Madison | 31,831 | 150,224 | 8.3 |
| Blair, Washington | 6,744 | 33,784 | 6.7 | North Bend, Dodge | 538 | 2,446 | 3.3 |
| Bloomfield, Knox | 490 | 2,341 | -16.7 | North Platte, Lincoln | 24,275 | 111,445 | 3.8 |
| Blue Hill, Webster | 359 | 2,215 | 2.2 | O'Neill, Holt | 4,546 | 21,061 | 6.6 |
| Bridgeport, Morrill | 1,194 | 5,378 | 3.7 | Oakland, Burt | 510 | 2,818 | -16.4 |
| Broken Bow, Custer | 4,077 | 18,920 | 7.2 | Ogallala, Keith | 5,802 | 25,727 | 1.0 |
| Burwell, Garfield | 751 | 3,403 | 6.8 | Omaha, Douglas | 490,542 | 2,408,539 | 4.9 |
| Cairo, Hall | 582 | 1,393 | 11.2 | Ord, Valley | 2,232 | 9,618 | 5.0 |
| Central City, Merrick | 1,688 | 8,600 | 1.1 | Osceola, Polk | 536 | 2,504 | -26.8 |
| Ceresco, Saunders | 1,232 | 6,484 | 1.6 | Oshkosh, Garden | 437 | 2,011 | -3.4 |
| Chadron, Dawes | 4,843 | 22,185 | 1.9 | Osmond, Pierce | 470 | 2,152 | 13.4 |
| Chappell, Deuel | 462 | 2,389 | 9.4 | Oxford, Furnas | 404 | 2,171 | -8.7 |
| Clarkson, Colfax | 510 | 2,084 | 9.5 | Papillion, Sarpy | 7,603 | 35,186 | 1.5 |
| Clay Center, Clay | 202 | 1,644 | -7.2 | Pawnee City, Pawnee | 298 | 1,510 | -7.9 |
| Columbus, Platte | 22,335 | 102,295 | 6.8 | Pender, Thurston | 822 | 3,544 | 3.4 |
| Cozad, Dawson | 3,142 | 14,986 | 2.3 | Pierce, Pierce | 611 | 2,880 | -3.7 |
| Crawford, Dawes | 597 | 2,305 | 7.5 | Plainview, Pierce | 693 | 3,320 | 7.1 |
| Creighton, Knox | 916 | 4,657 | -19.7 | Plattsmouth, Cass | 3,556 | 16,154 | -0.9 |
| Crete, Saline | 2,712 | 13,255 | -18.8 | Ponca, Dixon | 257 | 1,194 | -47.9 |
| Crofton, Knox | 383 | 1,655 | -8.5 | Ralston, Douglas | 3,552 | 16,423 | 8.8 |
| Curtis, Frontier | 332 | 1,659 | -3.2 | Randolph, Cedar | 378 | 1,905 | -0.1 |
| Dakota City, Dakota | 442 | 1,852 | -11.2 | Ravenna, Buffalo | 540 | 2,877 | -16.6 |
| David City, Butler | 1,614 | 7,479 | 5.8 | Red Cloud, Webster | 712 | 3,301 | 4.2 |
| Deshler, Thayer | 274 | 1,431 | 2.7 | Rushville, Sheridan | 397 | 2,018 | -19.2 |
| Dodge, Dodge | 194 | 1,143 | 11.4 | Sargent, Custer | 186 | 964 | 12.1 |
| Doniphan, Hall | 737 | 5,571 | 11.6 | Schuyler, Colfax | 1,689 | 8,649 | 3.6 |
| Eagle, Cass | 513 | 1,528 | 2.9 | Scottsbluff, Scotts Bluff | 22,889 | 105,234 | 7.1 |
| Elgin, Antelope | 332 | 1,921 | 3.5 | Scribner, Dodge | 358 | 1,857 | 3.6 |
| Elkhorn, Douglas | 2,917 | 10,320 | -4.7 | Seward, Seward | 5,187 | 23,525 | 4.4 |
| Elm Creek, Buffalo | 393 | 1,838 | -3.8 | Shelby, Polk | 403 | 1,896 | 19.8 |
| Elwood, Gosper | 274 | 1,223 | -39.6 | Shelton, Buffalo | 401 | 2,074 | -32.7 |
| Fairbury, Jefferson | 3,204 | 15,580 | -2.9 | Sidney, Cheyenne | 9,360 | 40,732 | 17.9 |
| Fairmont, Fillmore | 160 | 765 | 5.1 | South Sioux City, Dakota | 7,928 | 37,973 | -0.6 |
| Falls City, Richardson | 2,656 | 12,180 | 1.0 | Springfield, Sarpy | 671 | 3,087 | 35.8 |
| Franklin, Franklin | 511 | 2,655 | 1.3 | St. Paul, Howard | 1,186 | 5,742 | 0.6 |
| Fremont, Dodge | 25,915 | 116,134 | 8.5 | Stanton, Stanton | 570 | 2,823 | -1.1 |
| Friend, Saline | 431 | 2,209 | -6.0 | Stromsburg, Polk | 1,198 | 4,284 | 14.4 |
| Fullerton, Nance | 492 | 2,597 | 4.7 | Superior, Nuckolls | 1,633 | 7,388 | -0.1 |
| Geneva, Fillmore | 1,428 | 7,058 | -10.6 | Sutherland, Lincoln | 356 | 1,836 | 8.6 |
| Genoa, Nance | 277 | 1,433 | 2.1 | Sutton, Clay | 832 | 4,063 | 3.2 |
| Gering, Scotts Bluff | 4,090 | 20,234 | 16.2 | Syracuse, Otoe | 1,235 | 5,569 | 3.5 |
| Gibbon, Buffalo | 844 | 3,965 | 0.2 | Tecumseh, Johnson | 820 | 4,139 | -4.0 |
| Gordon, Sheridan | 1,660 | 7,593 | -2.3 | Tekamah, Burt | 1,044 | 4,898 | -7.7 |
| Gothenburg, Dawson | 2,596 | 11,269 | 2.2 | Tilden, Madison | 267 | 1,385 | -32.1 |
| Grand Island, Hall | 54,201 | 258,354 | 8.3 | Utica, Seward | 263 | 1,497 | -0.1 |
| Grant, Perkins | 1,080 | 4,995 | 4.5 | Valentine, Cherry | 4,457 | 19,797 | 7.1 |
| Gretna, Sarpy | 2,962 | 12,462 | -5.7 | Valley, Douglas | 2,632 | 8,017 | 88.2 |
| Hartington, Cedar | 1,406 | 6,916 | -7.7 | Wahoo, Saunders | 2,598 | 11,521 | 9.6 |
| Hastings, Adams | 22,309 | 102,471 | 4.4 | Wakefield, Dixon | 362 | 1,662 | 9.6 |
| Hay Springs, Sheridan | 315 | 1,722 | 6.7 | Wauneta, Chase | 300 | 1,545 | 4.3 |
| Hebron, Thayer | 1,439 | 7,656 | -13.2 | Waverly, Lancaster | 769 | 3,659 | 4.1 |
| Henderson, York | 700 | 2,998 | 4.2 | Wayne, Wayne | 3,803 | 17,517 | 0.2 |
| Hickman, Lancaster | 239 | 1,188 | 2.7 | Weeping Water, Cass | 692 | 3,021 | -0.9 |
| Holdrege, Phelps | 4,598 | 21,422 | 4.0 | West Point, Cuming | 3,732 | 17,358 | 0.7 |
| Hooper, Dodge | 315 | 1,922 | 12.8 | Wilber, Saline | 412 | 2,195 | 0.2 |
| Humboldt, Richardson | 338 | 1,673 | -31.7 | Wisner, Cuming | 686 | 3,009 | 12.2 |
| Humphrey, Platte | 689 | 3,479 | 8.7 | Wood River, Hall | 403 | 1,817 | -1.7 |
| Imperial, Chase | 1,923 | 8,696 | -10.3 | Wymore, Gage | 414 | 2,141 | 6.3 |
| Juniata, Adams | 182 | 1,098 | 4.3 | York, York | 10,194 | 48,432 | 1.2 |
| Kearney, Buffalo | 36,649 | 167,667 | 8.7 | | | | |

*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 | | |
|-----------|---------------------|----------------|----------------------|-----------------|----------------|----------------------|--------------|---------------------|----------------|----------------------|-------------|-----------|----------------------|
| | May | YTD | % Chg. vs Yr. Ago | May | YTD | % Chg. vs Yr. Ago | | May | YTD | % Chg. vs Yr. Ago | May | YTD | % Chg. vs Yr. Ago |
| | 2000 (\$000) | YTD (\$000) | | 2000 (\$000) | YTD (\$000) | | | 2000 (\$000) | YTD (\$000) | | | | |
| Nebraska | 240,657 | 1,098,678 | 8.8 | 1,450,940 | 6,984,948 | 5.6 | Howard | 968 | 4,634 | 14.5 | 1,587 | 7,492 | 2.1 |
| Adams | 4,279 | 18,773 | -1.0 | 22,838 | 106,345 | 4.0 | Jefferson | 1,274 | 6,006 | 18.1 | 4,232 | 20,392 | -1.4 |
| Antelope | 970 | 5,328 | 12.6 | 2,001 | 9,949 | -3.0 | Johnson | 531 | 2,664 | -15.0 | 1,093 | 5,754 | -2.9 |
| Arthur | 72 | 349 | -6.2 | (D) | (D) | (D) | Kearney | 869 | 5,374 | 16.2 | 2,133 | 9,454 | 0.7 |
| Banner | 116 | 688 | 64.2 | (D) | (D) | (D) | Keith | 1,612 | 7,357 | 10.8 | 6,450 | 28,065 | 0.9 |
| Blaine | 128 | 711 | 72.2 | (D) | (D) | (D) | Keya Paha | 250 | 921 | 73.4 | 94 | 449 | -3.4 |
| Boone | 994 | 4,648 | 26.4 | 2,223 | 10,290 | 0.0 | Kimball | 1,175 | 3,422 | 34.7 | 1,933 | 8,380 | 1.4 |
| Box Butte | 2,166 | 8,181 | 8.3 | 6,018 | 28,638 | -1.5 | Knox | 1,216 | 6,370 | 23.9 | 2,392 | 11,566 | -12.7 |
| Boyd | 279 | 1,374 | 15.0 | 565 | 2,650 | 4.7 | Lancaster | 32,089 | 140,127 | 6.1 | 218,444 | 1,053,566 | 5.8 |
| Brown | 562 | 2,621 | 12.1 | 1,717 | 7,613 | -9.7 | Lincoln | 5,111 | 21,486 | -0.7 | 25,293 | 116,088 | 3.8 |
| Buffalo | 6,438 | 27,856 | 14.9 | 39,237 | 180,152 | 7.1 | Logan | 85 | 662 | 10.3 | (D) | (D) | (D) |
| Burt | 1,026 | 5,240 | 4.4 | 2,294 | 10,675 | -8.1 | Loup | 91 | 418 | -2.3 | (D) | (D) | (D) |
| Butler | 863 | 5,556 | -4.0 | 1,955 | 9,641 | 4.0 | McPherson | 107 | 475 | 65.5 | (D) | (D) | (D) |
| Cass | 3,925 | 17,993 | -1.2 | 6,941 | 30,381 | 1.3 | Madison | 4,874 | 21,013 | 3.2 | 33,682 | 159,910 | 7.2 |
| Cedar | 1,311 | 7,009 | 14.0 | 2,373 | 11,816 | -4.1 | Merrick | 1,067 | 5,882 | 10.8 | 2,388 | 11,492 | 3.1 |
| Chase | 836 | 4,152 | 21.4 | 2,236 | 10,562 | -6.4 | Morrill | 686 | 4,188 | 22.1 | 1,578 | 7,649 | 3.8 |
| Cherry | 1,096 | 4,460 | 11.0 | 4,677 | 20,728 | 6.7 | Nance | 514 | 2,881 | 25.5 | 793 | 4,138 | 4.0 |
| Cheyenne | 1,786 | 8,714 | 37.8 | 9,643 | 42,224 | 17.8 | Nemaha | 1,016 | 4,894 | 4.4 | 2,580 | 13,167 | 5.3 |
| Clay | 1,140 | 5,814 | 15.2 | 2,034 | 10,630 | 3.3 | Nuckolls | 623 | 3,610 | 14.3 | 2,295 | 10,429 | 2.9 |
| Colfax | 1,493 | 6,187 | 5.7 | 2,629 | 12,896 | 7.2 | Otoe | 2,439 | 10,374 | 7.9 | 8,043 | 37,168 | 0.7 |
| Cuming | 1,490 | 7,591 | 29.5 | 4,966 | 22,895 | 1.9 | Pawnee | 324 | 2,003 | 11.2 | 436 | 2,386 | -5.8 |
| Custer | 1,685 | 8,684 | 21.0 | 5,165 | 24,342 | 9.4 | Perkins | 628 | 3,251 | 0.2 | 1,324 | 6,085 | 5.6 |
| Dakota | 3,194 | 12,556 | 6.8 | 8,924 | 42,700 | -1.4 | Phelps | 1,412 | 7,421 | 11.1 | 4,846 | 22,721 | 4.1 |
| Dawes | 1,042 | 4,402 | 13.0 | 5,441 | 24,497 | 2.4 | Pierce | 1,025 | 5,290 | 18.2 | 1,867 | 8,694 | 3.9 |
| Dawson | 4,358 | 18,174 | 33.9 | 13,987 | 64,435 | 5.9 | Platte | 4,362 | 22,263 | 10.4 | 23,575 | 108,858 | 7.0 |
| Deuel | 398 | 1,782 | 39.2 | 1,095 | 5,187 | 7.6 | Polk | 759 | 4,904 | 17.4 | 2,251 | 9,391 | -2.0 |
| Dixon | 865 | 4,037 | 4.4 | 717 | 3,394 | -20.9 | Red Willow | 1,896 | 8,798 | 28.7 | 12,706 | 58,813 | 7.8 |
| Dodge | 4,908 | 22,473 | 8.2 | 27,613 | 124,929 | 8.3 | Richardson | 1,177 | 5,920 | 21.2 | 3,156 | 14,939 | -3.6 |
| Douglas | 60,469 | 266,103 | 2.5 | 502,253 | 2,454,502 | 5.0 | Rock | 270 | 1,535 | 41.1 | 520 | 2,037 | 3.8 |
| Dundy | 542 | 1,974 | 6.5 | 603 | 2,865 | 7.1 | Saline | 1,793 | 8,844 | 10.7 | 3,859 | 19,516 | -14.5 |
| Fillmore | 948 | 5,372 | 24.8 | 2,423 | 11,344 | -4.2 | Sarpy | 18,049 | 81,609 | 10.7 | 47,841 | 213,537 | 10.9 |
| Franklin | 490 | 2,617 | 19.4 | 723 | 3,739 | -1.7 | Saunders | 2,854 | 14,939 | 11.8 | 6,564 | 30,367 | 16.7 |
| Frontier | 451 | 2,599 | 24.9 | 611 | 3,067 | -1.8 | Scotts Bluff | 5,279 | 22,727 | 19.7 | 28,428 | 132,524 | 8.2 |
| Furnas | 738 | 4,216 | 39.1 | 2,144 | 10,397 | -0.9 | Seward | 2,306 | 10,565 | 2.6 | 6,332 | 30,560 | 2.9 |
| Gage | 3,446 | 14,963 | 16.4 | 13,097 | 62,874 | 12.1 | Sheridan | 768 | 4,199 | 21.1 | 2,673 | 12,755 | -4.0 |
| Garden | 350 | 1,422 | 12.1 | 625 | 2,878 | 2.1 | Sherman | 377 | 2,090 | 4.3 | 591 | 2,608 | -26.1 |
| Garfield | 282 | 1,121 | -0.6 | 751 | 3,403 | 6.8 | Sioux | 264 | 1,415 | 39.7 | 155 | 542 | 2.1 |
| Gosper | 362 | 1,987 | 16.1 | 336 | 1,526 | -33.7 | Stanton | 749 | 3,644 | -3.3 | 719 | 3,613 | -4.3 |
| Grant | 94 | 779 | 15.9 | 216 | 1,142 | 21.2 | Thayer | 672 | 4,807 | 20.1 | 2,192 | 11,725 | -6.6 |
| Greeley | 243 | 1,709 | -3.2 | 607 | 2,985 | 1.6 | Thomas | 145 | 787 | 51.1 | 283 | 1,200 | 3.1 |
| Hall | 8,096 | 34,547 | 10.1 | 56,231 | 268,678 | 8.2 | Thurston | 523 | 2,377 | -3.0 | 911 | 4,176 | 1.9 |
| Hamilton | 1,558 | 7,603 | 14.9 | 2,687 | 12,872 | -9.7 | Valley | 615 | 3,314 | 31.1 | 2,528 | 10,673 | 4.9 |
| Harlan | 6 | 2,432 | -10.3 | 892 | 3,566 | -8.2 | Washington | 3,221 | 15,123 | 3.7 | 7,339 | 36,980 | 6.2 |
| Hayes | 259 | 1,085 | 33.6 | (D) | (D) | (D) | Wayne | 1,403 | 5,458 | 8.1 | 3,930 | 18,219 | 0.3 |
| Hitchcock | 362 | 2,612 | 34.9 | 519 | 2,847 | 8.3 | Webster | 644 | 3,175 | 62.3 | 1,179 | 6,024 | 4.0 |
| Holt | 1,714 | 8,275 | 15.7 | 6,158 | 28,819 | 6.2 | Wheeler | 226 | 828 | 48.4 | 83 | 415 | 3.2 |
| Hooker | 166 | 590 | 7.7 | 261 | 1,077 | 15.8 | York | 2,379 | 10,399 | 14.0 | 11,333 | 53,575 | 1.8 |

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

Source: Nebraska Department of Revenue

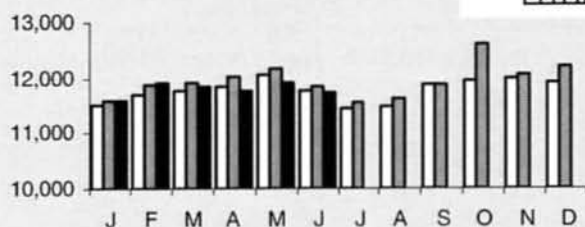
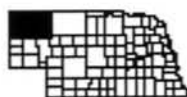
Note on Net Taxable Retail Sales

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* 1998 to June** 2000

1998 1999 2000

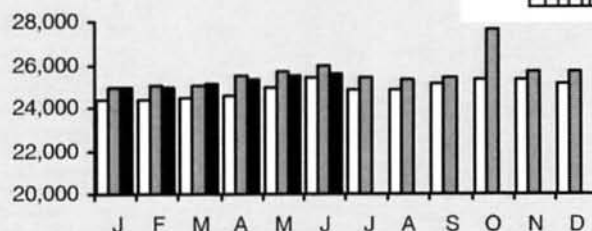
Northwest Panhandle



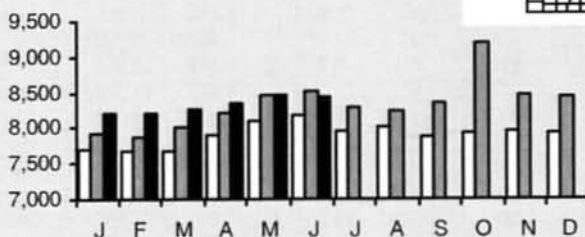
Note to Readers

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

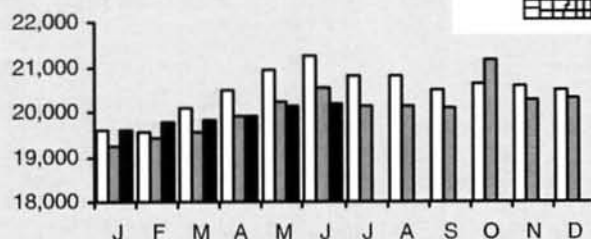
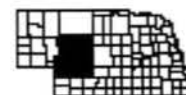
Southwest Panhandle



North Central



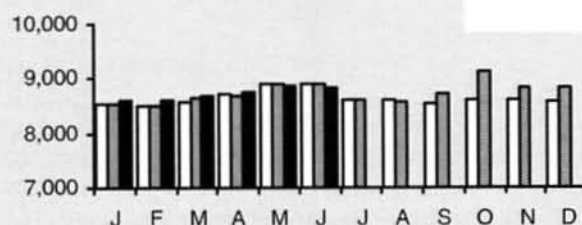
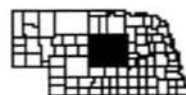
West Central



Southwest Central



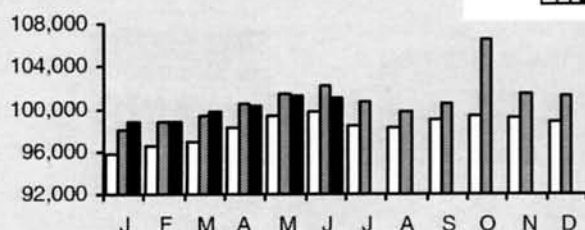
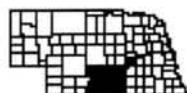
East Central



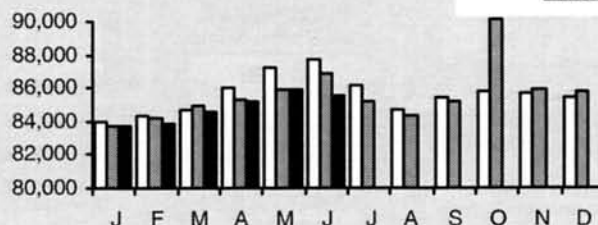
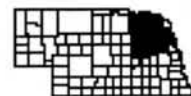
Regional Nonfarm Wage and Salary Employment* 1998 to June** 2000

1998 1999 2000

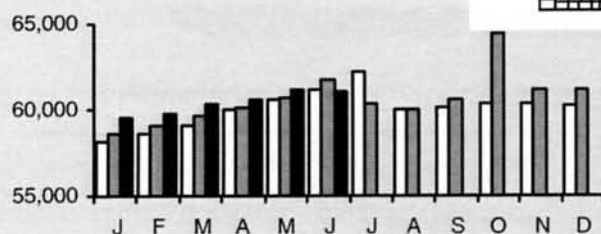
Southeast Central



Northeast

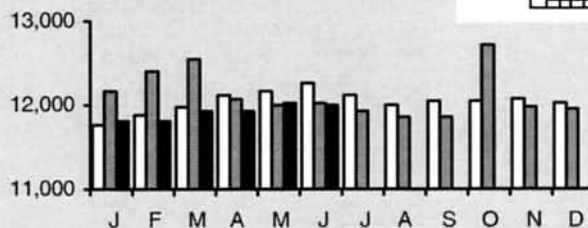
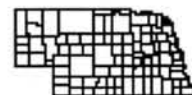


Southeast



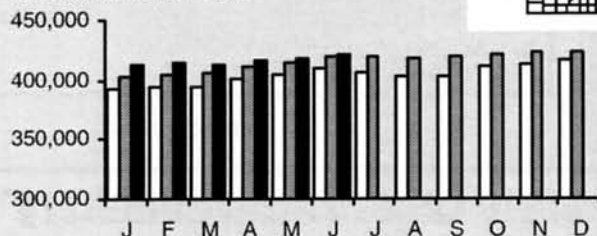
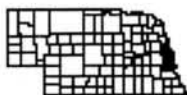
Sioux City MSA

Nebraska portion only

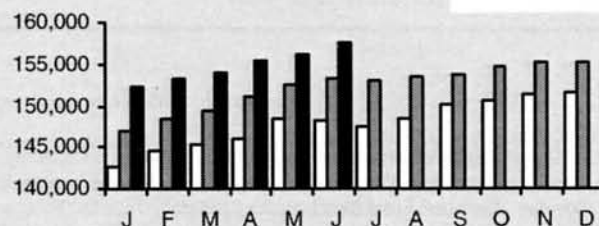
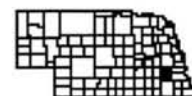


Omaha MSA

Nebraska portion only



Lincoln MSA



*By place of work

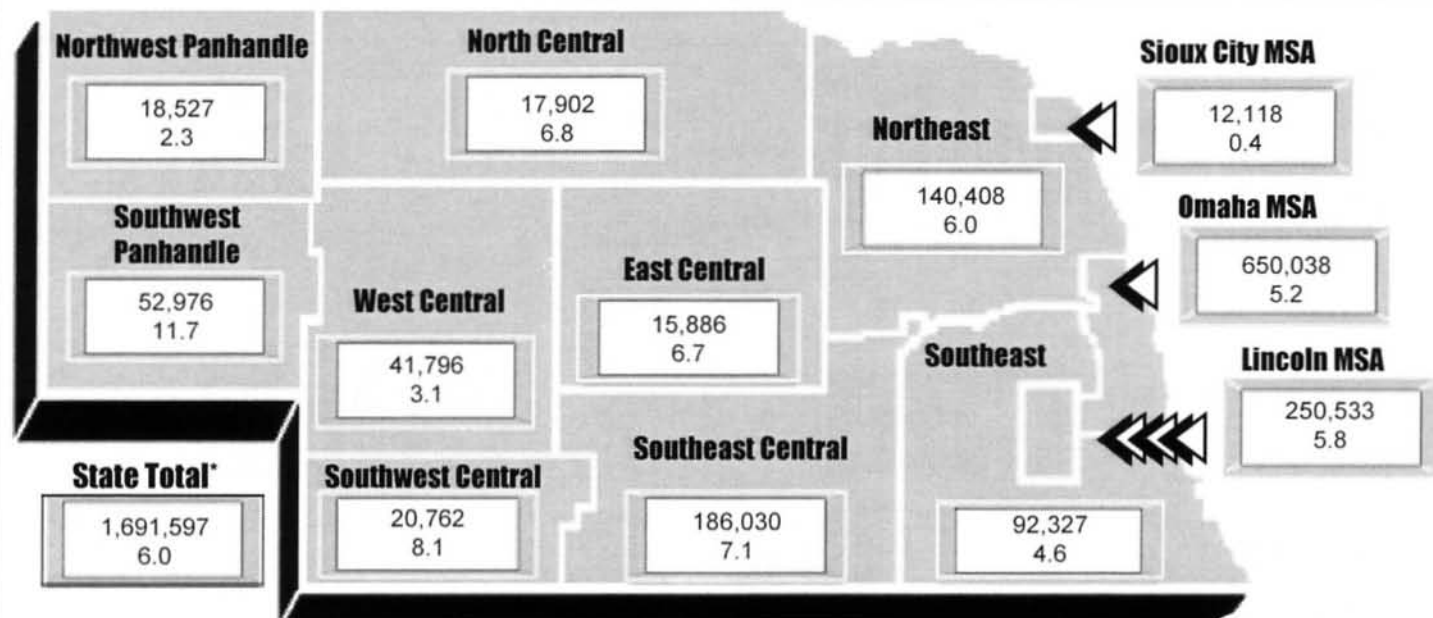
**Current month data are preliminary and subject to revision

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.

Source: Nebraska Department of Labor, Labor Market Information - Kathy Copas and Tammy Johnson

May 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*

| | June 2000 |
|-----------------------|-----------|
| Total | 902,525 |
| Construction & Mining | 47,210 |
| Manufacturing | 117,878 |
| Durables | 56,923 |
| Nondurables | 60,955 |
| TCU** | 58,297 |
| Trade | 214,028 |
| Wholesale | 55,280 |
| Retail | 158,748 |
| FIRE*** | 61,883 |
| Services | 245,296 |
| Government | 157,933 |

*By place of work

**Transportation, Communication, and Utilities

***Finance, Insurance, and Real Estate

Source: Nebraska Department of Labor, Labor Market Information

Note: All 2000 monthly employment and labor force data are considered estimates until benchmarked. Data shown for 2000 are the most current revised estimates available. Final benchmarked monthly data for 2000 are expected to be released by the Nebraska Department of Labor in mid-2001.

Consumer Price Index

Consumer Price Index - U*
(1982-84 = 100)
(not seasonally adjusted)

| | August 2000 | % Change vs Yr. Ago | YTD % Change vs Yr. Ago (inflation rate) |
|-------------|-------------|---------------------|--|
| All Items | 172.7 | 3.4 | 3.3 |
| Commodities | 148.6 | 2.8 | 3.5 |
| Services | 196.7 | 3.6 | 3.1 |

*U = All urban consumers

Source: U.S. Bureau of Labor Statistics

Inflation Rate

3.3

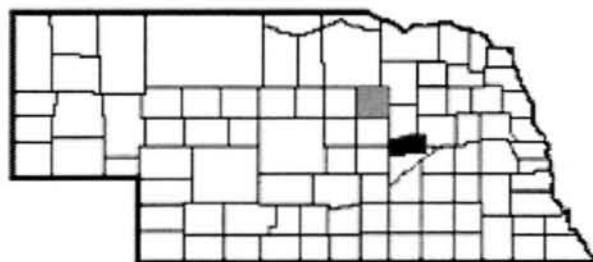
State Labor Force Summary*

| | June 2000 |
|-------------------|-----------|
| Labor Force | 957,346 |
| Employment | 926,835 |
| Unemployment Rate | 3.2 |

*By place of residence

Source: Nebraska Department of Labor, Labor Market Information

Nance Filmore—County Seat



Next County of Month

License plate prefix number: 58

Size of county: 439 square miles, ranks 81st in the state

Population: 4,057 in 1999, a change of -4.8 percent from 1990

Per capita personal income: \$19,664 in 1998, ranks 68th in the state

Net taxable retail sales (\$000): \$15,950 in 1999 change of -1.6 percent from 1998 \$8,422 from January through June 2000, a change of 9.6 percent from the same period the previous year.

Unemployment rate: 3.3 percent in Nance County, 2.9 percent in Nebraska in 1999

| | State | Nance County |
|---|--------------------|-----------------|
| Nonfarm employment (1999)¹: | 890,821 | 838 |
| (wage & salary) | (percent of total) | |
| Construction and Mining | 5.0 | 2.1 |
| Manufacturing | 13.2 | 2.1 |
| TCU | 6.4 | 1.4 |
| Wholesale Trade | 6.2 | 7.8 |
| Retail Trade | 18.0 | 12.4 |
| FIRE | 6.8 | 6.8 |
| Services | 27.3 | 21.1 |
| Government | 17.1 | 46.2 |

Agriculture:

Number of farms: 419 in 1997; 440 in 1992; 508 in 1987

Average farm size: 583 acres in 1997; 539 acres in 1992

Market value of farm products sold: \$66.5 million in 1997 (\$158,869 average per farm); \$54.6 million in 1992 (\$12,141 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

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County Migration Profiles Available Online



www.bbr.unl.edu

County migration profiles, based on the 1990 Census, are available for each Nebraska county on BBR Online (www.bbr.unl.edu). These online profiles illustrate the demographic and social characteristics of residents that moved into or out of each county between 1985 and 1990.

Demographic data include gender, 5-year age groups, race, and Hispanic origin. Social characteristics include income, educational attainment college enrollment, occupation, and employment.

Each profile lists the ten counties that attracted most people leaving Nebraska, as well as the counties of origin of most people moving into the state.

Until data from the 2000 Census are available, these county profiles provide the most current information.

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