

**OMAHA PUBLIC SCHOOLS (28-0001-000)**

**Chart I** below is the Revenue Committee’s estimate as to how the current property tax proposal would affect Omaha Public Schools. Any building fund levy for which the project has commenced will be grandfathered in; therefore, without knowing exactly what a school is doing with their building fund it is impossible to complete the chart accurately. The Committee is available to discuss with each district how an individual district would be effected. Below Chart I you will find **Omaha’s Annual Finance (AFR)** report for 2018-19 (**CHART II**) which lists all general fund revenue sources to which Omaha Public Schools has access. It includes additional local taxes and fees, special education funding, state apportionment, etc. We have noted in red those items from the AFR that are included in CHART I. All amounts are based on statewide averages and include estimates as to probable property valuation increases in the case of commercial and residential and probable valuation decreases in the case of agriculture.

**CHART I**

Year	TEEOSA Aid	Annual Change TEEOSA Aid	Property Taxes Levied*	Annual Change Property Taxes Levied	Transition Aid	General Fund Levy**	Building Fund Levy***	QCPUF Levy***	TEEOSA + Property Taxes Levied + Transition Aid	Annual Change	Annual % Change
2019-20	291,390,334		239,938,568		0	1.0432	0.0170	0.0144	531,328,902		
2020-21	293,197,322	1,806,988	246,431,588	6,493,020	0	1.0432	0.0170	0.0144	539,628,910	8,300,008	1.56%
2021-22	291,334,781	(1,862,542)	248,909,393	2,477,806	0	1.0186	0.0170	0.0144	540,244,174	615,264	0.11%
2022-23	311,872,147	20,537,366	249,436,493	527,100	0	1.0186	0.0170	0.0144	561,308,640	21,064,466	3.90%
<b>3 Yr Ave Rate</b>	<b>2.29%</b>		<b>1.30%</b>						<b>1.85%</b>		

\*This amount includes the Property Tax Credit Fund, the Homestead Exemption Fund, and the Personal Property Tax Fund which is funded by the state.

\*\*Levies in out years are estimates only and may be adjusted by the school district depending on their unique circumstances.

\*\*\*This levy does not include any levy amount for bonding. Bonding is not subject to the levy limits.

**CHART II**

Omaha Annual Finance Report (AFR) <https://sfos.education.ne.gov/AFR/AFRDistrictReport?codistsch=28-0001-000&datayear=2018/19&id=1> , which shows receipts for all general fund revenue. Unless otherwise noted the funds below are not included in the chart above.

Account	Description	Amount
<b>General Fund</b>		
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	272,773,006.00
01-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT <b>These amounts are included in the total property taxes levied in Chart I</b>	217,123,278.00
01-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	105,337.00
01-1-01120-000	REVENUE FROM LOCAL SOURCES - PUBLIC POWER DISTRICT SALES TAXES	8,844,325.00
01-1-01125-000	REVENUE FROM LOCAL SOURCES - MOTOR VEHICLE TAXES	25,668,347.00
01-1-01312-000	TUITION - TUITION FROM INDIVIDUALS FOR SUMMER SCHOOL	63,193.00

01-1-01360-000	TUITION - ADULT EDUCATION TUITION AND FEES	1,990.00
01-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	2,885,063.00
01-1-01910-000	OTHER REVENUE FROM LOCAL SOURCES - RENTALS OF SCHOOL EQUIPMENT, PROPERTY, AND FACILITIES	371,180.00
01-1-01911-000	OTHER REVENUE FROM LOCAL SOURCES - LOCAL LICENSE FEES	2,443.00
01-1-01920-000	OTHER REVENUE FROM LOCAL SOURCES - CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	799,429.00
01-1-01921-000	OTHER REVENUE FROM LOCAL SOURCES - POLICE COURT FINES	943,334.00
01-1-01925-000	OTHER REVENUE FROM LOCAL SOURCES - CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	15,965,087.00
01-1-02000-000	TOTAL COUNTY AND ESU RECEIPTS	1,828,526.00
01-1-02110-000	REVENUE FROM INTERMEDIATE SOURCES - COUNTY FINES AND LICENSE FEES	1,828,526.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	334,990,433.00

01-1-03110-000	REVENUE FROM STATE SOURCES - STATE AID <b>These amounts are included in the TEEOSA AID in Chart I</b>	275,686,280.00
01-1-03120-000	REVENUE FROM STATE SOURCES - SPED (SCHOOL AGE)	24,794,645.00
01-1-03125-000	REVENUE FROM STATE SOURCES - SPED TRANSPORTATION (SCHOOL AGE)	7,568,961.00
01-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION <b>These amounts are included in the total property taxes levied in Chart I</b>	7,254,022.00
01-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT <b>These amounts are included in the total property taxes levied in Chart I</b>	8,930,482.00
01-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT <b>These amounts are included in the total property taxes levied in Chart I</b>	251,764.00
01-1-03134-000	REVENUE FROM STATE SOURCES - PUBLIC SERVICE ENTITY/RAILROAD TAXES	278,465.00
01-1-03155-000	REVENUE FROM STATE SOURCES - TEXTBOOK LOAN	24,638.00
01-1-03166-000	REVENUE FROM STATE SOURCES - FLEX FUNDING: SCHOOL AGE SUPPORT SERVICES (STATE)	218,704.00

01-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	354,193.00
01-1-03400-000	REVENUE FROM STATE SOURCES - STATE APPORTIONMENT	7,830,671.00
01-1-03535-000	REVENUE FROM STATE SOURCES - PAYMENTS FOR HIGH ABILITY LEARNERS	312,996.00
01-1-03540-000	REVENUE FROM STATE SOURCES - CATEGORICAL - STATE EARLY CHILDHOOD	204,426.00
01-1-03541-000	REVENUE FROM STATE SOURCES - CATEGORICAL - EARLY CHILDHOOD ENDOWMENT GRANTS	1,280,186.00
01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	57,889,191.00
01-1-04105-000	REVENUE FROM FEDERAL SOURCES - UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - UNIVERSAL SERVICES FUND (E-RATE)	2,151,124.00
01-1-04212-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART A: SUPPORT FOR IMPROVEMENT	26,860,032.00
01-1-04307-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - NATIVE AMERICAN EDUCATION	125,684.00

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01-1-04309-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - HEAD START	7,047,110.00
01-1-04507-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I PART 1003(G) SCHOOL IMPROVEMENT GRANT (SIG)	175,417.00
01-1-04509-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	1,270,023.00
01-1-04512-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B (611) BASE ALLOCATION	3,981,787.00
01-1-04519-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA ENROLLMENT/POVERTY	9,260,753.00
01-1-04520-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B EARLY INTERVENING SERVICES	1,640,028.00

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01-1-04525-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	865,518.00
01-1-04526-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART C ESSA EDUCATION OF MIGRATORY CHILDREN	907,124.00
01-1-04527-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE III PART A ESSA - ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, AND ACADEMIC ACHIEVEMENT	542,301.00
01-1-04528-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE III ESSA - IMMIGRANT EDUCATION	155,638.00
01-1-04530-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - OTHER FEDERAL CATAGORICAL RECEIPTS	739,940.00
01-1-04708-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID IN PUBLIC SCHOOLS	683,235.00

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01-1-04709-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	1,340,254.00
01-1-04967-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT (SSAE)	143,223.00
01-1-05000-000	TOTAL OTHER FINANCING SOURCES	3,427,319.00
01-1-05300-000	OTHER FINANCING SOURCES - PROCEEDS FROM THE DISPOSAL OF REAL OR PERSONAL PROPERTY	27,250.00
01-1-05690-000	OTHER FINANCING SOURCES - OTHER NON-REVENUE RECEIPTS	3,400,069.00
01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	670,908,475.00