DESCRIPTION OF REVENUE TO SCHOOL DISTRICTS

AND 2016/17 STATEWIDE GENERAL FUND RECEIPTS PER FUNCTION AND AS A PERCENTAGE OF TOTAL GENERAL FUND RECEIPTS

FUNCTION	FUNCTION NAME	DEFINITION OF REVENUE/METHOD OF DISTRIBUTION	2016/17 STATEWIDE TOTALS	
			TOTAL REVENUE	% OF TOTAL
1110	LOCAL PROPERTY TAXES	Revenue derived from the school district tax levy. Any school revenue originating from local taxation.	1,387,853,648.50	36.9129 %
1111	LOCAL PROPERTY TAXES - LEARNING COMMUNITY LEVY	Revenue derived from the Learning Community Common Levy paid to schools that are members of that Learning Community	477,620,617.98	12.7033 %
1115	CARLINE TAX	Personal property taxes assessed on private rail cars which is collected by the state and distributed to political subdivisions based on railroad taxes levied.	2,382,784.11	0.0634 %
1120	PUBLIC POWER DISTRICT SALES TAX	Funds derived from the 5% tax on the gross revenue from the retail sales of electricity of Public Power Districts in cities and villages. The funds are distributed by the county treasurer to the city or village, school districts located in that city or village, and to the county in which such city or village is located in proportion to their property tax levies in the preceding year.	32,760,877.00	0.8713 %
1125	MOTOR VEHICLE TAX	Revenue derived from motor vehicle taxes collected by the county and distributed based on the relation of the district's levy(ies) to the total levy in the county.	155,164,315.51	4.1269 %
1200	TUITION & FEES	Payments received from individuals, other districts, etc. for providing educational services (including Special Education) to students. Tuition is for students who are not residents of the district. Fees may be for residents or non-resident students. The rate of tuition is established by the school district providing the educational service. (Does not include students participating in the Enrollment Option Program or Wards of the Court.) (Tuition and Fees for summer school, adult education, or for preschool services are not accountable receipts in the state aid formula.)	4,979,699.42	0.1324 %
1300	TRANSPORTATION	Payments received from individuals, other districts, etc. (but no State payments) for providing transportation services to students who are not residents of the district.	223,928.37	0.0060 %
1410	INTEREST EARNED ON LOCAL REVENUE	Self-Explanatory.	3,289,892.78	0.0875 %
1610	LOCAL LICENSE FEES	License fees for the retail sale of tobacco, beer, liquor, etc. paid to the city or village clerk. The fees received are deposited to the school fund of the district lying wholly or partially within the corporate limits of such city or village.	1,113,683.60	0.0296 %
1620	POLICE COURT FEES	Fines assessed for violations of city or village ordinances. (Although there is still a distinction between city and county ordinances, the Municipal and Police Courts have been merged with the County Courts.)	3,862,710.52	0.1027 %
1810	COMMUNITY SERVICE ACTIVITIES	Revenue from all community service programs (i.e. Day care, busing for preschoolers, etc.)	792,016.34	0.0211 %

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FUNCTION	FUNCTION NAME	DEFINITION OF REVENUE/METHOD OF DISTRIBUTION	2016/17 STATEWIDE TOTALS	
			TOTAL REVENUE	% OF TOTAL
1910	RENTAL OF SCHOOL FACILITIES	Self-Explanatory.	1,038,574.88	0.0276 %
1920	CONTRIBUTIONS AND DONATIONS	Self-Explanatory.	636,184.52	0.0169 %
1925	CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS	Categorical grants received from coorporations, foundations, and other non-governmental sources.	28,135,908.57	0.7483 %
1950	POST-SECONDARY RECEIPTS	Self-Explanatory.	104,642.95	0.0028 %
1990	OTHER LOCAL RECEIPTS	All other unclassified local revenue sources.	3,579,685.90	0.0952 %
	TOTAL LOCAL RECEIPTS		$2,103,539,170.95	55.9481 %
2110	COUNTY FINES AND LICENSE FEES	Fines assessed in County Court and fees from licenses issued by the county. Funds are placed in the county school fund for distribution to all districts of the county based on the annual census of school-age children.	18,504,723.91	0.4922 %
2130	OTHER COUNTY SOURCES	All other unclasssified county revenue sources.	71,985.62	0.0019 %
2210	EDUCATIONAL SERVICE UNIT RECEIPTS	Payments received by the district from an Educational Service Unit for equipment, facilities, services, etc.	772,806.62	0.0206 %
	TOTAL COUNTY RECEIPTS		$19,349,516.15	0.5146 %
3110	STATE AID	Funds collected by the state and distributed to local school districts under the provisions of the Tax Equity and Educational Opportunities Support Act (TEEOSA).	979,304,499.55	26.0467 %
3120	SPECIAL EDUCATION	State reimbursement to school districts based on the actual costs associated with the education and transportation of handicapped students.	211,891,038.00	5.6357 %
3130	HOMESTEAD EXEMPTION	Funds approved by the state and distributed to the county treasurer in-lieu-of property taxes and in turn allocated to school districts.	35,795,616.07	0.9521 %
3131	RELIEF TO PROPERTY TAX PAYERS	Funds appropriated by the state and distributed by the county treasurer as a result of the Relief to Property Taxpayers Act.	98,502,867.06	2.6199 %
3132	PERSONAL PROPERTY TAX	Fund appropriated by the state and distributed to county treasurers as a result of the Personal Property Tax Relief Act. Also include receipts identified as Personal Property Tax Credit – Railroads and Public Service Entities.	6,178,220.49	0.1643 %
3133	NAMEPLATE CAPACITY TAX	Funds appropriated by the state and distributed by the county treasurer for personal property directly used in wind energy generation.	1,862,959.29	0.0495 %
3135	PAYMENTS FOR HIGH ABILITY LEARNERS	Payments to school districts received through the provisions of Nebraska State Statute 79-1105 to 79-1108 for Learners of High Ability	2,342,962.00	0.0623 %

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			TOTAL REVENUE	% OF TOTAL
3155	TEXTBOOK LOAN	Appropriations by the legislature to pay for textbooks purchased that are loaned to parochial schools.	557,366.64	0.0148 %
3160	WARDS OF THE STATE/COURT	Payments to school districts for educating wards of the court living in a group home, residential treatment centers, or psychiatric hospitals, that have been placed in a school district other than the district in which he or she resided at the time he or she became a ward of the court. The payment is based on the educating school district's per pupil cost or allowable costs for special education students.	1,101,213.09	0.0293 %
3165	FLEX FUNDING BIRTH TO AGE 5	Payments to school districts from the state for educating at-risk children through age five.	151,837.00	0.0040 %
3166	FLEX FUNDING SCHOOL AGE	Payments to school districts from the state for educating at-risk school age children.	3,051,661.00	0.0812 %
3175	ADULT BASIC EDUCATION	Funds appropriated by the state to pay for volunteer coordination activities at school districts.	25,559.18	0.0007 %
3180	PRO-RATE MOTOR VEHICLE	Payments made by the owners of a fleet of apportionable vehicles in-lieu of registration. This money is distributed to county treasurers for redistribution to political subdivisions in the proportion that each subdivision's levy is to all levies in the county.	4,853,976.28	0.1291 %
3200	STATE APPORTIONMENT	Money apportioned as each school district's share of the State's Temporary School Fund. This money is distributed based on the annual census of school-age children.	47,259,478.43	1.2570 %
3300	IN-LIEU-OF SCHOOL LAND TAX	Portion of the State's Temporary School Fund received in place of a tax on school or saline land located in a school district. The funds are distributed based on the appraised value of the School Land and the property tax levy(ies) of the school district.	0.00	0.0000 %
3500	STATE CATEGORICAL PROGRAMS	State payments to school districts for Distance Ed, Early Childhood Grants, and other state categorical grants.	11,274,133.75	0.2999 %
3990	OTHER STATE APPROPRIATIONS	Any receipt from a State Appropriation not included in any other category.	2,272,616.90	0.0604 %
	TOTAL STATE RECEIPTS		$1,406,426,004.73	37.4069 %
4000	FEDERAL PROGRAMS	EXAMPLES - Title I, Title II, Title III, Title IV, Title VI B, IDEA, Carl Perkins, MEDICAID in Public Schools, Johnson-O'Malley, Flood Control, Forest Reserve, Other Non-Categorical, Indian Education, Head Start, Child and Adult Care Food Programs, Adult Basic Education, Other Categorical, Categorical Grants from Corporations & Other Private Interests.	209,269,956.73	5.5660 %

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FUNCTION	FUNCTION NAME	DEFINITION OF REVENUE/METHOD OF DISTRIBUTION	2016/17 STATEWIDE TOTALS	
			TOTAL REVENUE	% OF TOTAL
5000	NON-REVENUE RECEIPTS	EXAMPLES - Tax Anticipation Notes, Long Term Loans, Insurance Adjustments, Sale of Property, Transfers from Other Funds, Cash Balance from Merged/Dissolved School Districts, Other Non-Revenue Receipts, Cash Balance-Nonresident High School Tuition Funds	21,218,389.43	0.5643 %
	GRAND TOTAL	**Total of all revenue items**	$3,759,803,037.99	100.0000 %

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