

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**STATEWIDE PER PUPIL COSTS (BASED ON ADM)  
AS REPORTED ON THE ANNUAL FINANCIAL REPORT FROM SCHOOL YEAR 2018/19 TO PRESENT**

Note: Per Pupil Cost has historically been calculated per state statues 79-598 and 79-1003. With the implementation of the Every Student Succeeds Act, Federal expenditures were required to be added beginning with 2018/19. The State/Local + 3% of Building and Contents Per Pupil Cost can be compared to years prior to 2018/19.

SCHOOL YEAR	STATE/LOCAL + 3% OF BUILDING AND CONTENTS PER PUPIL COST	FEDERAL PER PUPIL COST	TOTAL PER PUPIL COST
2018/19	12,656.66	526.89	13,183.54