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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Business in Nebraska

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Public School Expenditures and Property Taxes: A Consolidated Database

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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.

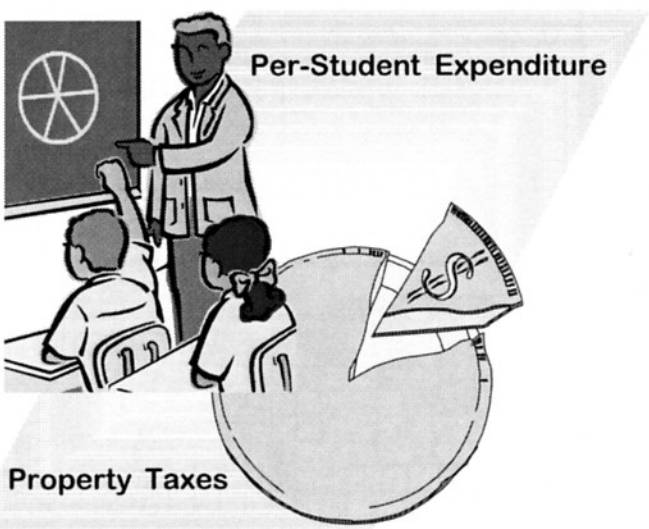
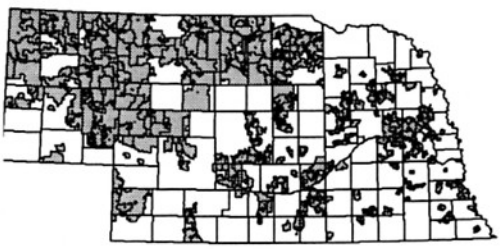


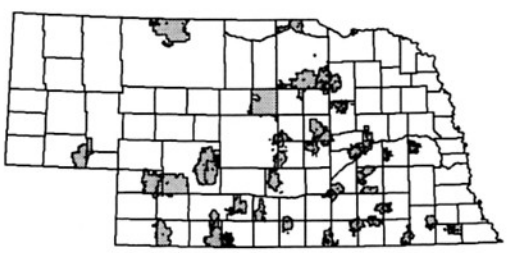
Figure 1
Nebraska School District Classes, 1997-98

(ranges of values in parentheses)



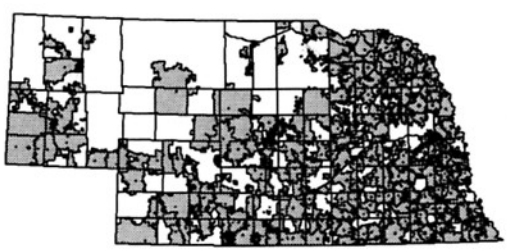
Class 1

- 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%



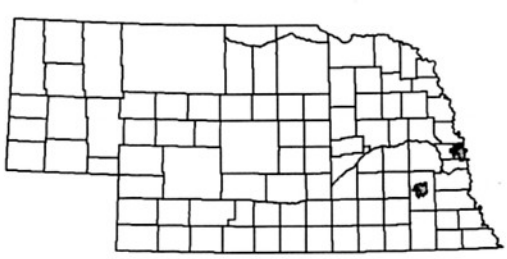
Class 2

- 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%

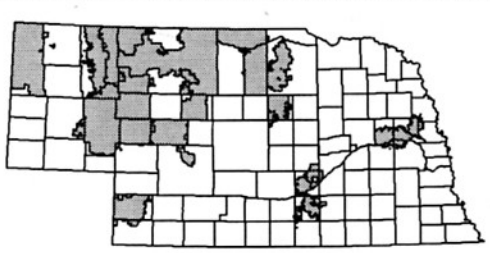


Class 4—Lincoln Public Schools

- 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%

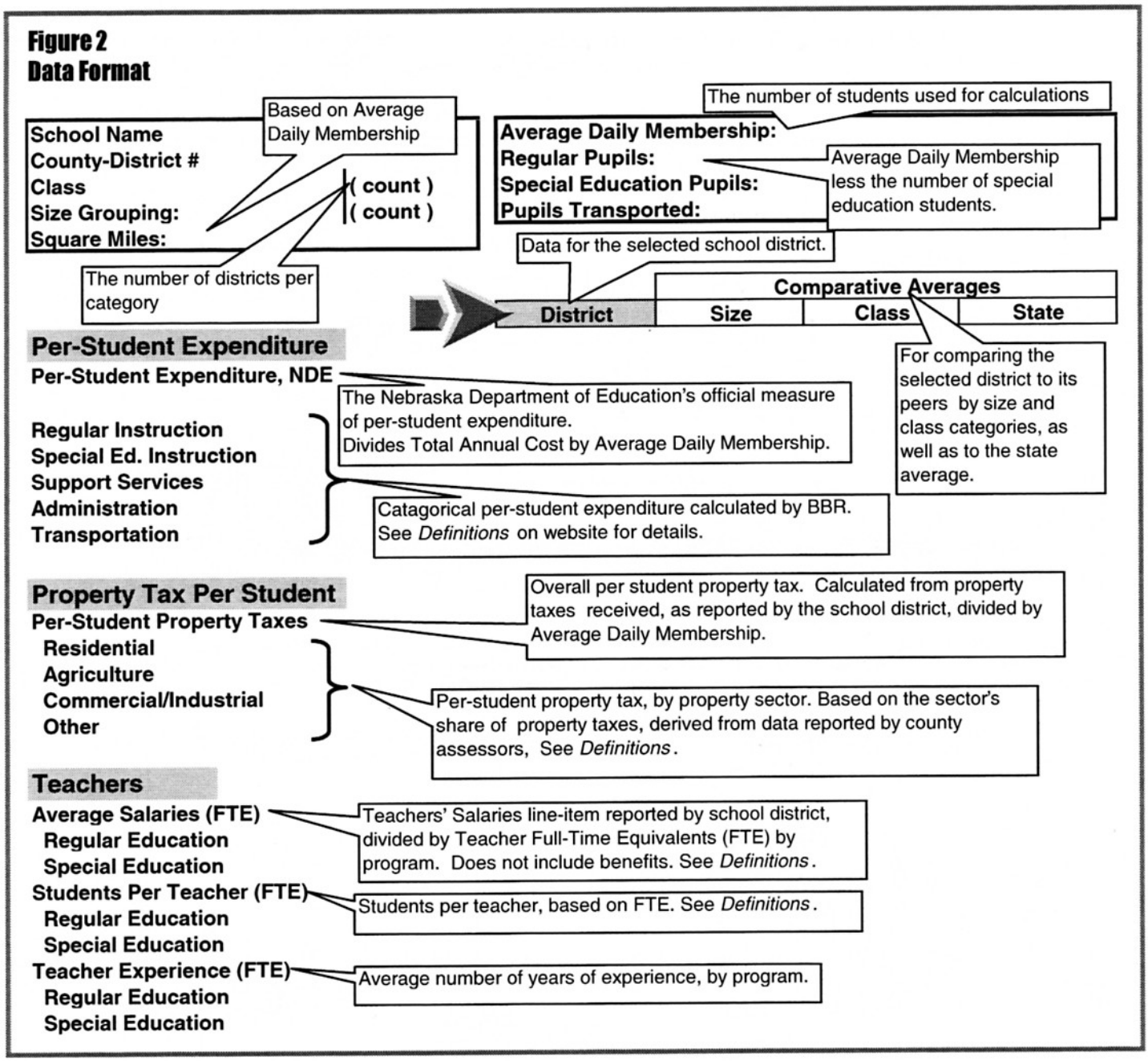
The Database

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.



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.

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.

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.

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

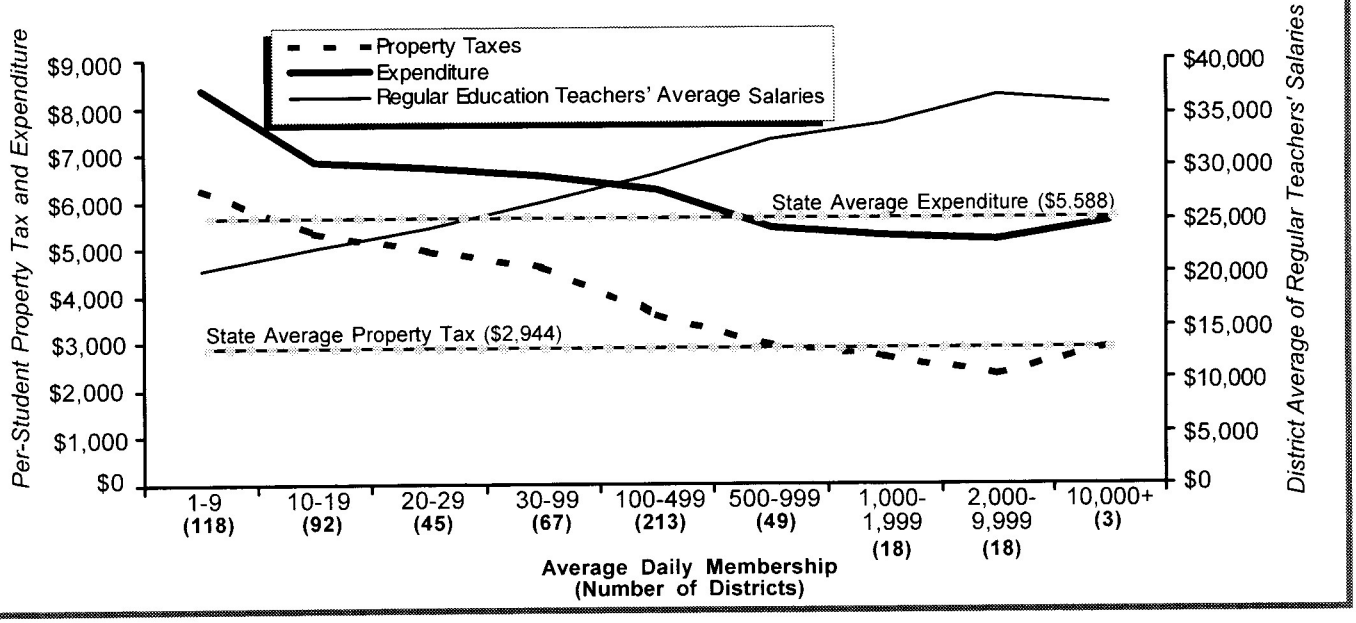
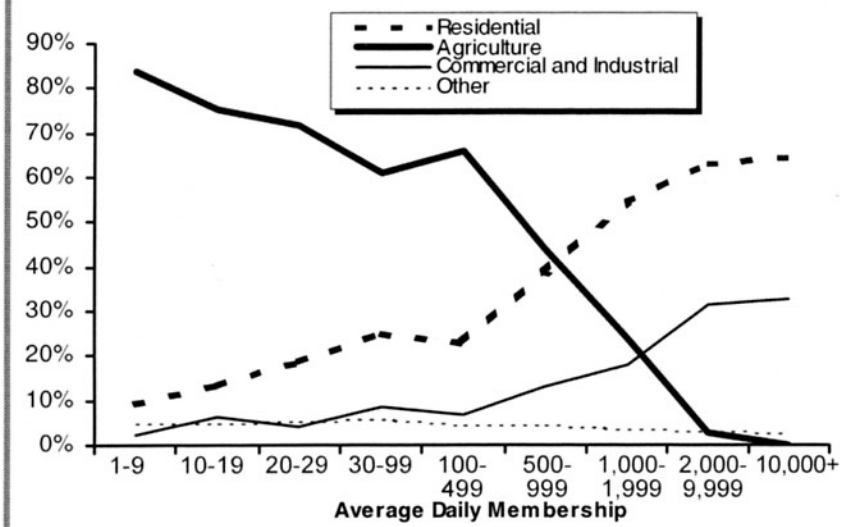


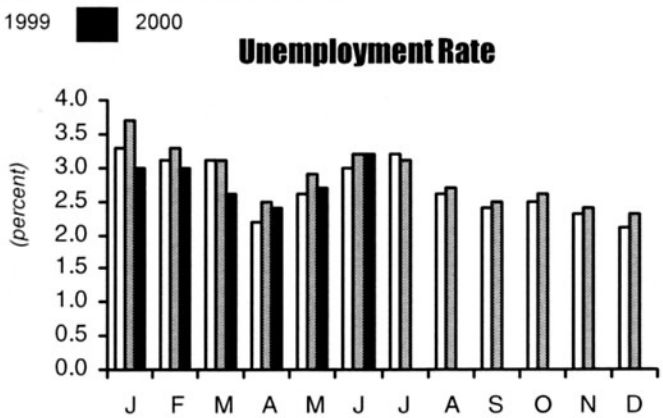
Figure 4
Property Taxes by Sector and School District Size—1997-98



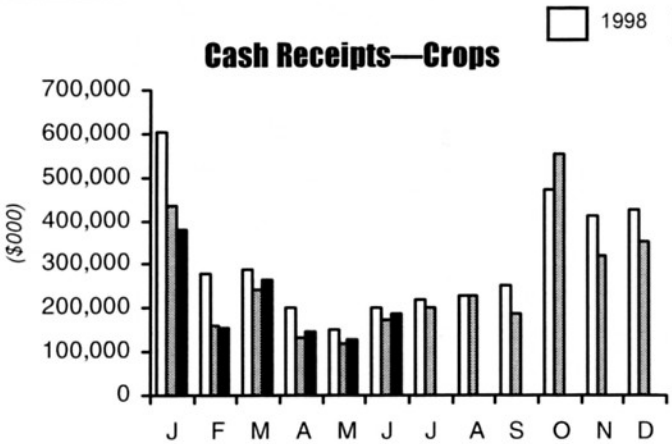
Research Agenda

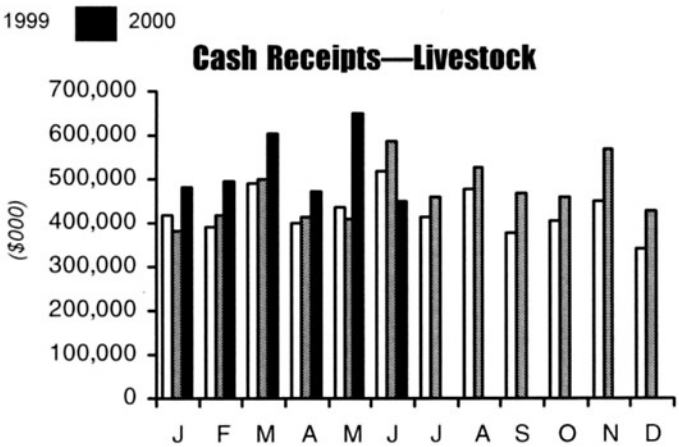
Ongoing research will entail a sub-district level analysis and introduce a means of measuring expenditure and taxation at the rural/urban school district level. Initially, the state was divided into over 1,600 areas using a Geographical Information Systems (GIS) overlay to represent the rural/urban portion 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.

Nebraska Stats



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.





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

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

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

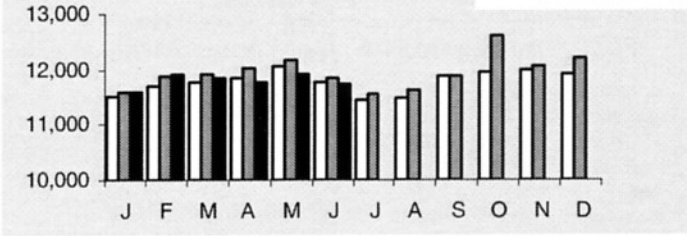
Note on Net Taxable Retail Sales

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

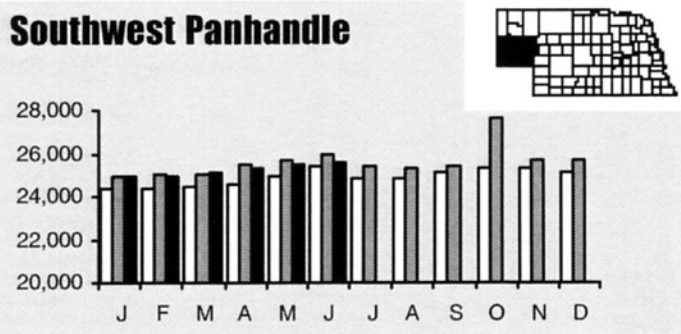
Northwest Panhandle



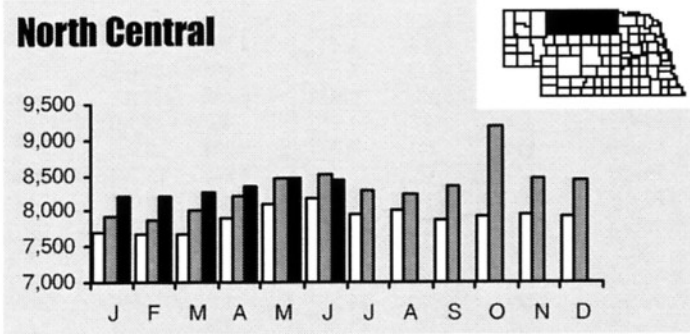
Note to Readers

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

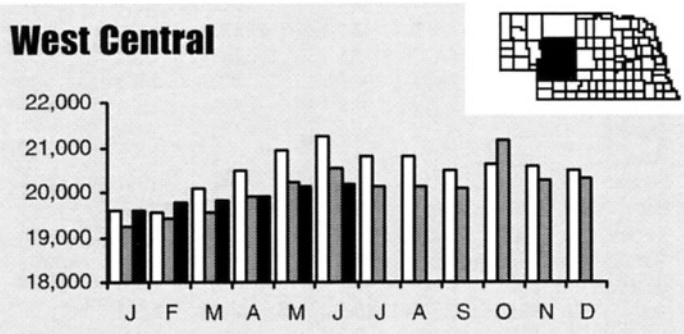
Southwest Panhandle



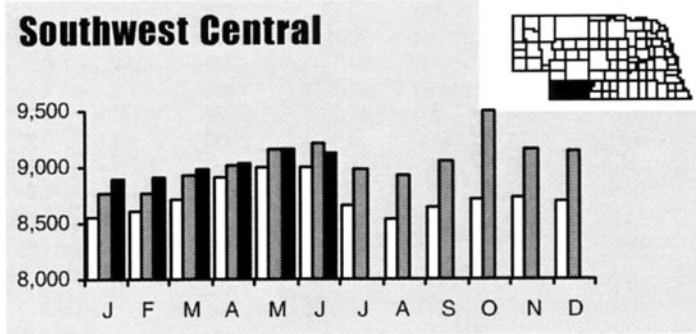
North Central



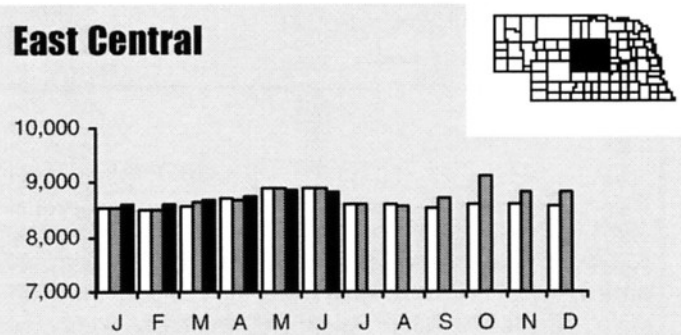
West Central



Southwest Central

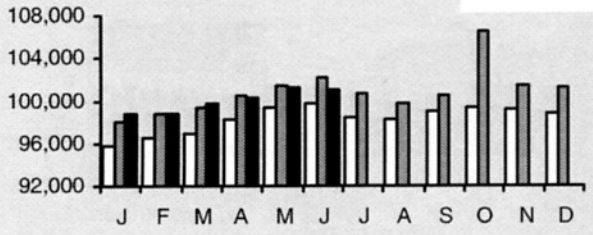


East Central

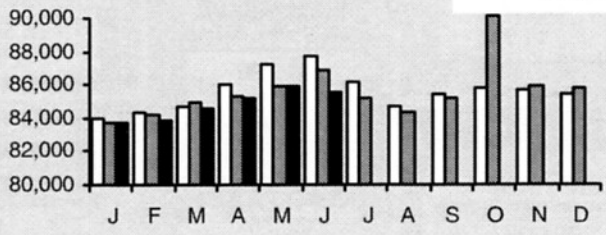


Regional Nonfarm Wage and Salary Employment* 1998 to June** 2000

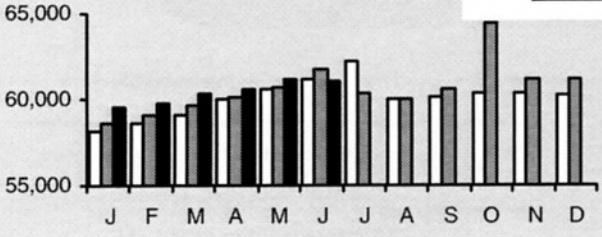
Southeast Central



Northeast

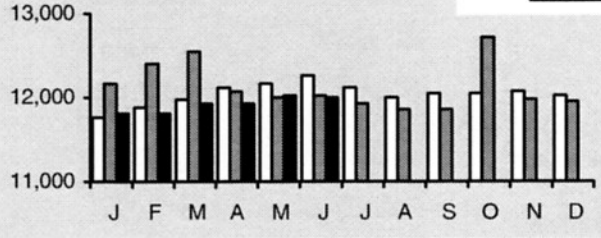


Southeast



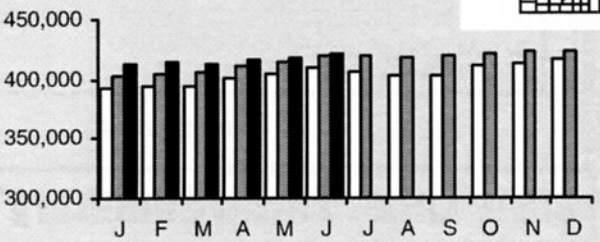
Sioux City MSA

Nebraska portion only

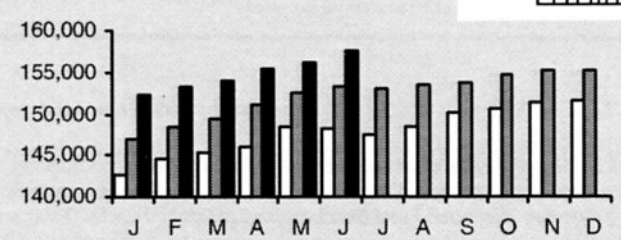


Omaha MSA

Nebraska portion only



Lincoln MSA



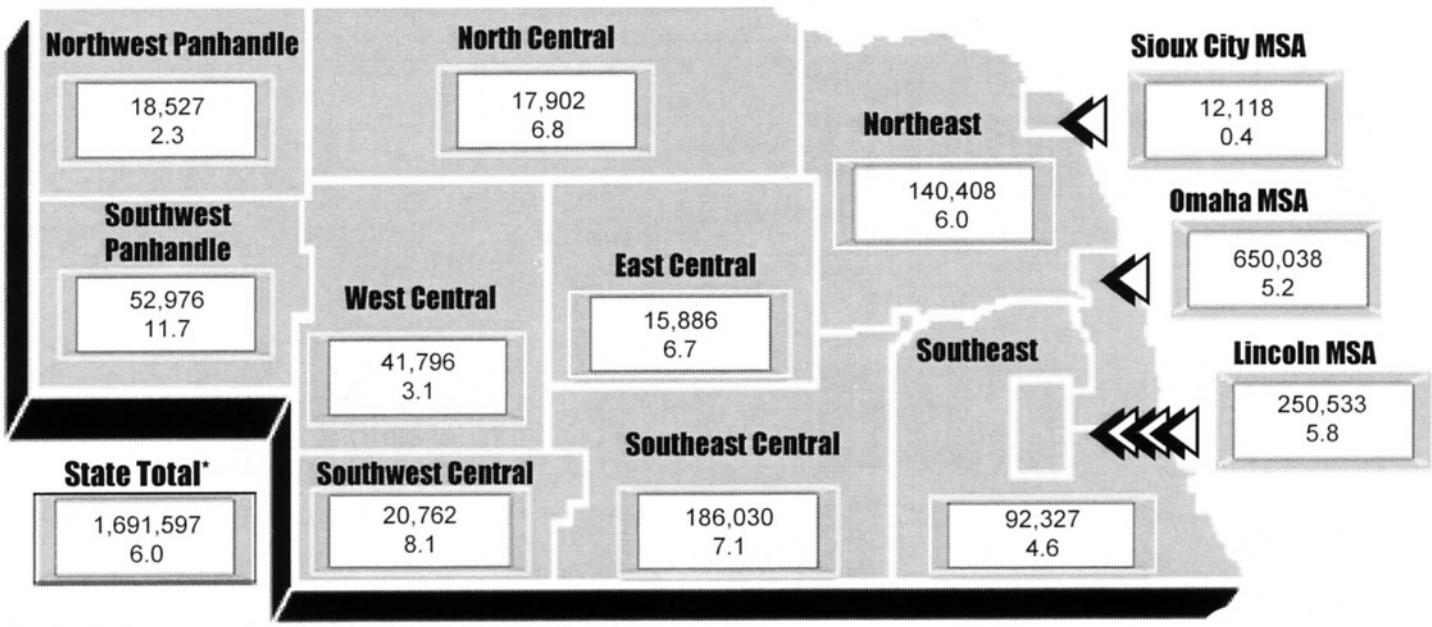
*By place of work

**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

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

State Labor Force Summary*

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

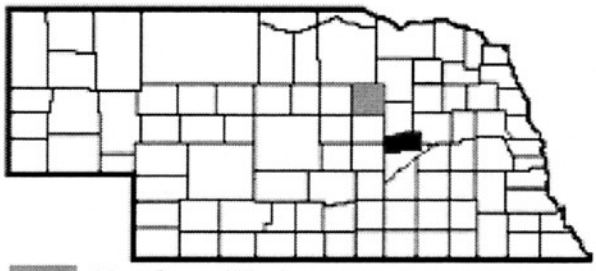
*By place of residence

Source: Nebraska Department of Labor, Labor Market Information

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.

County of the Month

Nance
Filmore—County Seat



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)

[1]By place of work

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

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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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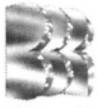

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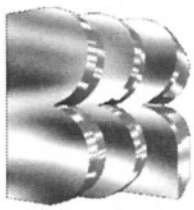

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