



## NDE: Announcements/Reminders from School Finance & Organization Services (April 2024)

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### Upcoming Due Dates/Dates of Importance

**\*NEW\* Property Tax Authority – AFR Data Adjustment Request (CDC Collection; Will Open by Wednesday, April 3, 2024 - closes April 17, 2024) Districts Are Not Required to Submit**

By April 3, 2024, the Property Tax Authority – AFR Adjustment Request will open in the CDC. The collection will give Districts the opportunity to adjust their 2022/23 AFR Non-Property Tax Revenue amounts used in the calculation of Property Tax Authority.

Any increase in revenue will decrease the amount of property taxes the district can request in the General Fund and Special Building Fund during the 2024/25 year, while a decrease in revenue for the 2022/23 AFR data will increase the amount of property tax that can be requested for 2024/25. Please keep in mind a decrease in revenue submitted this year will result in less tax authority being available in 2025/26.

Collection can be accessed in the CDC: <https://portal.education.ne.gov/site/DesktopDefault.aspx>

Before submitting any changes it is recommended that you discuss the changes with one of the contacts below:

- Bryce Wilson at (402) 471-4320 or [bryce.wilson@nebraska.gov](mailto:bryce.wilson@nebraska.gov),
- Michelle Cartwright at (402) 450-0867 or [michelle.cartwright@nebraska.gov](mailto:michelle.cartwright@nebraska.gov), or
- Stephanie DeGroot at (402) 540-0649 or [stephanie.degroot@nebraska.gov](mailto:stephanie.degroot@nebraska.gov)

### 2024/25 Indirect Cost Rates

Indirect Cost Rates (ICR) have been calculated for the 2024/25 year. Due to excessive rates and in accordance with Federal Regulations and guidance, NDE has capped the Restricted and Unrestricted ICRs for some ESUs and Districts.

Unless a lower rate was calculated the following caps have been applied for the 2024/25 school year:

#### Restricted Indirect Cost Rate

- ESU 8%
- District 8%

#### Unrestricted Indirect Cost Rate

- ESU 13.41%
- District 15.13%

An ESU/District may request a lower Indirect Cost Rate than what has been certified. Send the new rate request to one of the contacts listed below by June 1<sup>st</sup>.

Official Certification of Indirect Cost Rates are posted here: <https://sfos.education.ne.gov/indirectcost/>

For questions or to request a lower rate contact:

- Michelle Cartwright at (402) 450-0867 or [michelle.cartwright@nebraska.gov](mailto:michelle.cartwright@nebraska.gov); or
- Stephanie DeGroot at (402) 540-0649 or [stephanie.degroot@nebraska.gov](mailto:stephanie.degroot@nebraska.gov)

### **Exempt (Home) Schools (Rule 13)**

**2023/24 School Year** - The Exempt School Program Office will discontinue accepting 2023/24 online and paper submissions effective 5:00 p.m. CT on Wednesday, May 1, 2024. We are still reviewing 2023/24 submissions; the filing status listed on your district's "2023/24 Exempt Schools – School District Report" is in real time. Questions on the report can be directed to [nde.exemptschool@nebraska.gov](mailto:nde.exemptschool@nebraska.gov). Include the student's name & date of birth & parents' names in your request.

Change of enrollment status - Please follow up with the parents of students who are listed on your report, but are attending your school full time; the parent is required to notify this office of any change of enrollment status, in writing (an email to [nde.exemptschool@nebraska.gov](mailto:nde.exemptschool@nebraska.gov) is sufficient).

**2024/25 School Year** - There is legislation pending which may impact the filing procedures under Rule 13. The 2024/25 filing information will be available in June 2024. Exemption election submissions are due annually by July 15.

- 2023/24 Exempt Schools – School District Report (available via the ADVISER Validation website, located on the NDE Portal): <https://portal.education.ne.gov>
- Exempt School Program website: <https://www.education.ne.gov/fos/exempt-schools/>

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### **Information/Documents Recently Made Available**

#### **Dates for School District Budget Preparations (Please note the locations for the New Superintendent Orientations have changed)**

Dates related to the 2024/25 school district budgeting process are available (including dates for the School Finance Webinar, New Superintendent Orientations, and budget assistance) at <https://www.education.ne.gov/fos/budgeting-school-district/schoolfinancebudgetassistance/>.

Contacts:

- Michelle Cartwright at (402) 450-0867 or [michelle.cartwright@nebraska.gov](mailto:michelle.cartwright@nebraska.gov); or
- Stephanie DeGroot at (402) 540-0649 or [stephanie.degroot@nebraska.gov](mailto:stephanie.degroot@nebraska.gov); or
- Theresa Haarberg at (402) 450-1418 or [theresa.haarberg@nebraska.gov](mailto:theresa.haarberg@nebraska.gov)

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**This bulletin is sent monthly to ESU administrators, and public school superintendents and business managers. A copy of the most recent bulletin is available on the [FOS website](#). Please forward this email to all appropriate personnel so they are aware of this information.**