Nebraska Department of Education School Finance and Organization Services

Additional Information for 2025/26 State Aid Certification

Specific components of your state aid calculation require the use of statewide information. As a result, the following information is being provided to allow you to recalculate these specific components. If you have questions on how to calculate a specific component please refer to the Tax Equity and Educational Opportunities Support Act (TEEOSA) document located on the previous page under the additional information.

Formula Student

See Formula Students in Ascending order.

On previous page

Basic Funding

See Formula Students in Ascending order.

On previous page

Poverty Allowance

Statewide GFOE 4,274,274,006
Statewide Formula Students 313,826.44

LEP Allowance

25% of Statewide Avg GFOE per formula student 3,404.97

Summer School Allowance

85% of Statewide Avg GFOE per formula student 11,576.89

Special Receipts

MIPS See MIPS document on previous page under additional documentation.

Elementary Site Allowance

500% of Statewide Avg GFOE per formula student 68,099.35

(500% x 13,619.87)

System Averaging Adjustment

Threshold 10,297.85