



NDE: Announcements/Reminders from School Finance & Organization Services (December 2025)

Upcoming Due Dates/Dates of Importance

State Aid Component Verification For the 2026/27 State Aid Calculations ([Legacy Portal](#); [Open Only December 5-9, 2025](#))

On or before March 1, 2026, this office will certify the 2026/27 State Aid to school districts. In preparation of this certification, we plan to post the raw data components (excluding Adviser, CDC, and GMS collections) used in the 2026/27 State Aid calculations on the NDE Legacy Portal website at <https://portal.education.ne.gov>. At that time, check your district's information and contact this office immediately if you see any data errors. Corrections will only be accepted through email communication to Michelle Cartwright.

Any corrections received after this posting of the Data Components will be incorporated into the year-end recalculation of 2026/27 State Aid.

Contact:

- Michelle Cartwright at (402) 450-0867 or michelle.cartwright@nebraska.gov

Upcoming Budget & Grants Management (B&GM) Technical Assistance Training ([December 11, 2025](#))

Travel - This training session provides an overview of allowable travel costs under 2 CFR 200.475.

Participants will learn best practices for managing in-state and out-of-state travel expenses such as conferences, lodging, meals, flights, incidentals, and dependent costs, with practical resources to ensure compliance and consistency.

Date: December 11, 2025; Time: 10:00AM-11:00AM (CT)

Zoom Registration: [Link to register for session](#)

Note: Registration is required!

If you have any questions, please reach out by submitting an email to our helpdesk nde.bgmhelp@nebraska.gov.

Pupil Transportation Update Zoom Group Meeting (December 15, 2025)

- Monday, December 15, 2025 at 1:00 CT
- Zoom Meeting Link - <https://educationne.zoom.us/j/96079468386>

Contact:

- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov

Extraordinary Increase in Special Education Expenditures (CDC Opening December 19, 2025; Due January 15, 2026)

Opening December 19th is a collection for districts experiencing a significant increase in special education expenditures in the current year that need assistance with cash flow. To qualify, a district must have expected special education expenditures over \$50,000 for 2025/26, special education expenditures must make up over .5% of the district's 2025/26 budget, and the district must have special education expenditures over 107% of half of the 2024/25 special education expenditures from September 1, 2025 through December 2025.

If your district would like to apply for early reimbursement of the additional expense in excess of 107% of half of the 2024/25 special education expenditures, the Extraordinary Increase in Special Education Expenditures collection is located in the Consolidated Data Collection (CDC) section of the NDE Portal (<https://portal.education.ne.gov>). The collection will be open from December 19, 2025 to January 15, 2026, with payments to be made by January 31, 2026. There is a total of \$2.5 million available for early payments with amounts to be pro-rated if requests exceed \$2.5 million. **Important – any amount received as part of the extraordinary increase in special education expenditure process will be subtracted from your 2026/27 special education payments.**

Contact:

- Bryce Wilson at (402) 471-4320 or bryce.wilson@nebraska.gov

Upcoming

2025/26 Statistical Information for Public School Districts

By the middle of January, the Statistical Information for Public School Districts (including levy & valuation information) for the 2025/26 school year will be available at

<https://www.education.ne.gov/fos/statistical-information-for-public-school-districts-levy-and-valuation-information/>.

2024/25 School District Response to the Letter to Management (Due January 31, 2026)

- Districts must respond to any audit findings included in the Auditor's letter to management or noted in the audit.
- If your district's response was included in the audit schedule and details the non-compliant item(s) along with your response, no further action is required.

Contacts:

- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov
- Kelsey Larsen at (402) 450-1418 or kelsey.larsen@nebraska.gov

Information/Documents Recently Made Available

School District Advertising for Construction, Remodeling or Repair of Building Requirements

For further information, see https://www.education.ne.gov/wp-content/uploads/2025/09/SchDistBidReqDoc_9-25-2025.pdf.

Contact:

- Bryce Wilson: (402) 471-4320 or bryce.wilson@nebraska.gov

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.