



## NDE: Announcements/Reminders from School Finance & Organization Services (March 2026)

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### Due Dates/Dates of Importance

#### Certification of 2026/27 State Aid & Budgeting Factors (February 27, 2026)

For further information, refer to the 02/27/2026 email from NDE SFOS entitled "2026/27 Certifications."

- State Aid - <https://www.education.ne.gov/fos/state-aid/>
- Budget Factors - <https://www.education.ne.gov/fos/budget-factors/>

#### School Bond Collection (New Portal Collection; Due March 13, 2026)

The School Bond collection is to be completed by School Districts who passed a school bond between July 1, 2025 and March 13, 2026, in order for the NDE to respond to the request from the Department of Revenue/Property Assessment Division (PAD) for the information.

**Please note:** Pursuant to Nebraska Statute 13-509(4), if a bond was passed prior to July 1, 2025, the county assessor must have received such notice of the bond passing before July 1 in order to be levied in the 2025/26 school year. If the deadline was missed, districts should also include those bonds passed prior to July 1, 2025 in this collection.

Contact:

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

#### Pupil Transportation Zoom Group Meeting

- Monday, March 16, 2026 at 1:00 CST
- Zoom Meeting Link – <https://educationne.zoom.us/j/95602067993>

Contact:

- Stephanie DeGroot at (402) 540-0649 or [stephanie.degroot@nebraska.gov](mailto:stephanie.degroot@nebraska.gov)
- Pupil Transportation webpage - <https://www.education.ne.gov/fos/pupil-transportation/>

### **Request for Updates to the 2026/27 Special Grant Fund List (Due March 31, 2026)**

The proposed list of Special Grant Funds for 2026/27 school district budgeting is available on the FOS website at <https://www.education.ne.gov/fos/special-grant-fund-list/>. If the proposed grants are approved by the State Board of Education during their May meeting, then the funds budgeted for these grants will be treated separately in the expenditure limitation calculation for school districts under the provisions of the Tax Equity and Education Opportunities Support Act. Only categorical grant requests which do not increase property tax will be eligible for approval. Please review the proposed list and submit suggestions for additions or deletions **by March 31, 2026**, to Kelsey Larsen at [kelsey.larsen@nebraska.gov](mailto:kelsey.larsen@nebraska.gov).

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

#### **Dates for School District Budget Preparations**

Dates related to the 2026/27 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:

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

#### **2024/25 School District Annual Financial Report (AFR) Data**

The 2024/25 AFR data and Per Pupil Costs are available at the following links:

- AFR by School District and Statewide: <https://sfos.education.ne.gov/>
- Per Pupil Costs: <https://www.education.ne.gov/fos/annual-financial-report-school-district/statewide-information/per-pupil-costs/> *[available soon]*
- Nebraska Education Profile: <https://nep.education.ne.gov/>

#### **2026/27 Indirect Cost Rates**

Indirect Cost Rates (ICR) have been calculated for the 2026/27 year. Official Certification of Indirect Cost Rates will be posted by end of the week at <https://sfos.education.ne.gov/indirectcost/>.

For questions or to request a lower rate contact:

- Stephanie DeGroot at (402) 540-0649 or [stephanie.degroot@nebraska.gov](mailto:stephanie.degroot@nebraska.gov); or
  - Kelsey Larsen at (402) 450-1418 or [kelsey.larsen@nebraska.gov](mailto:kelsey.larsen@nebraska.gov)
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## Upcoming

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

#### 2025/26 School Year:

The 2025/26 Exempt Schools – School District Report is available via the ADVISER Validation website, located on the NDE Portal. For additional information within the report, select the “Status Descriptions/Coding for Enrollment” button in the report descriptor.

The Exempt School Program Office will discontinue accepting 2025/26 online and paper submissions effective 5:00 p.m. CT on Friday, May 1, 2026.

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).

If, after reviewing the report, there is a family listed that does not reside in your school district, send an email to [nde.exemptschool@nebraska.gov](mailto:nde.exemptschool@nebraska.gov). Include in the email the name of the student, date of birth, name of the parents, and the address. Be sure to identify your school district in the email as well.

#### 2026/27 School Year:

The 2026/27 filing information will be available in June 2026. Exemption election submissions are due annually by July 15.

#### Program Contacts:

- Beth Bolte & Micki Iverson
- Email: [nde.exemptschool@nebraska.gov](mailto:nde.exemptschool@nebraska.gov)
- Phone: 402/471-0336
- 2025/26 Exempt School – School District Report: 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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**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.**