



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Dear Senators:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding additional compensation for school district superintendents. The APA has also been contacted about legal fees paid by school districts and whether the underlying contracts for those expenses were competitively bid to ensure that the best rates were obtained for the services received.

The APA responded by performing limited preliminary planning work – including a review of information related to legal expenditures and superintendent salaries at Nebraska school districts – to determine if a full financial audit or attestation would be warranted. In doing so, the APA obtained financial records and other relevant documentation from various school districts and publicly available information.

During the course of that preliminary planning work, the APA noted that the Legislature has introduced recent bills and resolutions pertaining to compensation for school superintendents and administrators, including the following:

- Legislative Bill (LB) 300, introduced during the 109th legislature (2025-2026), has the intent of setting compensation for a beginning teacher for the first contract year in an amount that is at least twenty percent of the compensation of the superintendent or administrator of such school district or educational service unit for such contract year. A similar bill, LB 800, was introduced during the first session of the 108th legislature (2023-2024) but was carried over to the second session and then indefinitely postponed.
- Legislative Resolution (LR) 152, offered during the first session of the 108th legislature (2023-2024), proposed performing an interim study to “examine all factors that may impact a school district’s ability to attract and retain qualified superintendents and administrators and the impact such factors have upon the salary and benefits provided.” According to the Legislative Journal for the second session of the 108th legislature, LR 152 was “Deferred” on January 5, 2024.

Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA has determined that a separate financial audit or attestation is unnecessary at this time. Nevertheless, the APA thinks it sensible to share with the Legislature important details gathered regarding both additional compensation paid to school district superintendents and legal fees paid by those educational entities.

### **Analysis of Superintendent Salary Information**

Obtaining information about superintendent compensation from the Annual Financial Reports (AFR) submitted by Nebraska school districts to the Department of Education for September 1, 2023, through August 31, 2024, the APA compiled a list of total compensation for each of the superintendents. The table below lists the 10 superintendents who received the highest total compensation during that period:

District Name	Enrollment	Salary	Additional Compensation	Benefits	Total Compensation
Fremont Public Schools	5,333	\$249,980	\$110,016	\$65,690	\$425,686
Omaha Public Schools	51,693	\$358,787	\$0	\$53,094	\$411,881
Millard Public Schools	23,300	\$342,136	\$0	\$61,981	\$404,117
Lincoln Public Schools	41,654	\$344,396	\$0	\$50,055	\$394,451
Bellevue Public Schools	9,444	\$309,324	\$17,369	\$55,411	\$382,104
Elkhorn Public Schools	11,455	\$280,459	\$10,455	\$62,891	\$353,805
Westside Community Schools	6,319	\$282,669	\$0	\$62,685	\$345,354
Norfolk Public Schools	4,541	\$246,115	\$0	\$85,339	\$331,454
Columbus Public Schools	4,145	\$280,822	\$1,008	\$42,568	\$324,398
Grand Island Public Schools	10,070	\$275,000	\$0	\$44,671	\$319,671

**Exhibit A** herein contains a comprehensive list of superintendent compensation.

Based upon a review of both AFR data and the superintendent employment contracts, the salaries, additional compensation, and benefits detailed in the above table consist of the following:

**Salary:** This is comprised of superintendent base pay. The APA noted that some school districts also include some of the items noted below as additional compensation in the salary amount.

**Additional Compensation:** This includes transportation allowance, cellphone stipend, performance bonus, professional dues allowance, etc. Not all superintendent contracts include each of these additional compensation items.

**Benefits:** This is the share of superintendent insurance coverage, retirement benefits, Medicare, and Social Security paid by the school district, as employer. In some cases, when a school district pays also for the employee’s share of these benefits, that cost will be coded to this category as well.

To illustrate the above components, the compensation received by the Fremont Public Schools superintendent consists of the following:

- The salary from the contract for the 2023-2024 school year is \$248,324.91. This differs from the AFR amount shown in the table above because the contract is for July 2023 through June 2024, but the AFR covers September 2023 through August 2024.
- The additional compensation in the contract includes the following items:

Contract Description	Amount
Flat Salary Payment (14% of salary)	\$34,765.49
Fringe Benefit Stipend (9.78% of total salary)	\$27,686.24
Tax Sheltered Annuity (12% of total salary)	\$33,970.85
Transportation Allowance (\$860 per month)	\$10,320.00
Cell Phone Allowance (\$125 per month)	\$1,500.00
<b>Total</b>	<b>\$108,242.58</b>

Along with all of the above, the superintendent’s contract allows for other payments subject to Board approval – including dues for membership in national and state organizations; payment of expenses for attendance at a national conference every other year (not available for 2023-2024); and annual dues for membership in at least one community service organization.

- Per the employment contract, the benefits shown in the above table include family health insurance, family dental insurance, term life insurance, and long-term disability insurance. This amount also includes the School District’s social security payments, workers’ compensation payments, and retirement contributions.

From the AFR data, the APA then created the following chart to show both the range of all superintendent salaries and the average of such salaries based on Nebraska school district size:

# of Students	Salary				# of Districts
	Minimum	Median	Maximum	Average	
Less than 300	\$60,208	\$129,723	\$182,871	\$123,194	97
300 – 999	\$76,208	\$148,417	\$211,888	\$150,923	104
1,000 – 2,999	\$156,705	\$186,317	\$241,355	\$184,772	23
3,000 – 4,999	\$181,500	\$220,417	\$280,822	\$225,848	9
5,000 – 9,999	\$228,000	\$249,980	\$309,324	\$262,354	5
More than 10,000	\$259,808	\$311,298	\$358,787	\$310,098	6

The AFR data upon which the above information is based depends upon the accuracy of school district reporting; moreover, as noted previously, the amount recorded as salary in the AFR may include additional compensation, such as stipends and allowances for cell phone and transportation costs.

The APA compared this information to that found in a chart included in the AASA, The School Superintendents Association’s (formerly known as the American Association of School Administrators) “2023-2024 AASA Superintendent Salary and Benefits Study,” as shown below:

# of Students	Minimum	25 <sup>th</sup> Percentile	Median	75 <sup>th</sup> Percentile	Maximum
Less than 300	\$60,000	\$95,000	\$112,500	\$130,000	\$267,540
300 – 999	\$61,020	\$116,000	\$132,723	\$153,000	\$322,000
1,000 – 2,999	\$75,000	\$138,249	\$160,000	\$186,625	\$312,000
3,000 – 4,999	\$98,000	\$165,000	\$192,000	\$223,000	\$370,000
5,000 – 9,999	\$100,000	\$178,000	\$203,500	\$230,000	\$398,494
10,000 – 24,999	\$122,500	\$199,999	\$226,885	\$259,000	\$378,380
25,000 – 49,999	\$154,000	\$211,625	\$250,000	\$282,000	\$403,800
50,000 – 99,999	\$121,000	\$249,000	\$289,000	\$318,828	\$444,124
More than 100,000	\$137,000	\$164,500	\$201,000	\$305,000	\$395,000

*Note: Table 2.1 from Thomas, T., Tienken, C.H., Timmer, J., Cronin, S., Lott-Velez, S. & Fetherman, M.J. (2024, February). 2023–2024 AASA superintendent salary and benefit study. American Association of School Administrators.*

This study “tracked the demographics, salary, benefits, and other elements of the employment agreements of school superintendents throughout the country” and was based on 2,706 responses from superintendents across the country, including 50 from Nebraska. According to this information, as shown above, the median and average Nebraska superintendent salaries appear to be well above those of their national counterparts – not to mention closer to, or even above, the 75th percentile for superintendents at similarly sized school districts throughout the country.

Additionally, as LB 300 (2025) would set maximum superintendent and minimum beginning teacher compensation in relation to each other, the APA identified the districts with the 10 highest superintendent salaries reported through the AFR for fiscal year 2024 to compare with beginning teacher salaries for those districts. The total compensation for beginning teachers was not readily available, so the APA reviewed the base salaries for both superintendents and beginning teachers to determine the ratio between the two. The amounts shown below for the superintendent base salary were obtained from superintendent contracts for the 2023-2024 academic year rather than the AFR because, as explained previously herein, several school districts included additional compensation and benefits as base salary in the AFR.

School District	Enrollment	Superintendent Salary	Beginning Teacher Salary	Comparison
Lincoln Public Schools	41,654	\$333,720	\$47,356	7.05:1
Omaha Public Schools	51,693	\$325,000	\$45,000	7.22:1
Fremont Public Schools	5,333	\$283,090	\$39,716	7.13:1
Grand Island Public Schools	10,070	\$275,000	\$39,985	6.88:1
Millard Public Schools	23,300	\$275,000	\$42,155	6.52:1
Bellevue Public Schools	9,444	\$264,647	\$44,829	5.90:1
Elkhorn Public Schools	11,455	\$263,294	\$41,107	6.41:1
Papillion La Vista Community Schools	12,039	\$257,092	\$39,800	6.46:1
Westside Community Schools	6,319	\$253,366	\$41,050	6.17:1
Columbus Public Schools	4,145	\$249,759	\$39,100	6.39:1

*Note: The Superintendent base salary does not include stipends, annuities, or other types of additional compensation that may be included in their contracts.*

For context, the APA obtained the following chart from the “2023-2024 AASA Superintendent Salary and Benefits Study,” comparing the median superintendent salary to the median beginning teacher base salary for the school districts surveyed. **This chart shows that the beginning teacher salaries tend to be closer to that of the superintendent salary at smaller school districts:**

# of Students	Superintendent Median Salary	Beginning Teacher Median Base Salary	Comparison
Less than 300	\$112,500	\$41,000	2.74:1
300 – 999	\$132,723	\$42,500	3.12:1
1,000 – 2,999	\$160,000	\$45,717	3.50:1
3,000 – 4,999	\$192,000	\$48,000	4.00:1
5,000 – 9,999	\$203,500	\$48,336	4.21:1
10,000 – 24,999	\$226,885	\$50,000	4.54:1
25,000 – 49,999	\$250,000	\$50,000	5.00:1
50,000 – 99,999	\$289,000	\$51,500	5.61:1
More than 100,000	\$201,000	\$50,115	4.01:1

*Note: Table 2.10 from Thomas, T., Tienken, C.H., Timmer, J., Cronin, S., Lott-Velez, S. & Fetherman, M.J. (2024, February). 2023–2024 AASA superintendent salary and benefit study. American Association of School Administrators.*

### **Analysis of Legal Fees Information**

The APA is aware of no State statute requiring school districts to award their service contracts – including agreements for legal services – through the competitive bidding process. To determine the procedures followed by school districts when obtaining legal services, the APA obtained the detail of legal expenses paid by Nebraska school districts from the AFRs filed with the Department of Education for the 2023-2024 fiscal year (covering September 1, 2023, through August 31, 2024). The APA then selected a sample of school districts from which to request the following: all contracts for legal services; the detail of expenditures that were included as legal services in the AFR; and information on any policies and procedures for hiring legal counsel.

The table below lists not only the 10 Nebraska school districts with the highest legal expenses during the 2023-2024 fiscal year but also their legal fees for the 2021-2022 and 2022-2023 fiscal years:

District	2023-2024 Enrollment	2023-2024 Legal Fees	2022-2023 Legal Fees	2021-2022 Legal Fees
Omaha Public Schools	51,693	\$1,996,567	\$1,996,558	\$1,176,342
Lincoln Public Schools	41,654	\$824,934	\$835,057	\$754,953
Westside Community Schools	6,319	\$366,815	\$346,614	\$205,491
Norfolk Public Schools	4,541	\$212,524	\$77,177	\$38,320
Millard Public Schools	23,300	\$206,834	\$190,230	\$106,692
Papillion La Vista Community Schools	12,039	\$171,257	\$202,338	\$88,716
Grand Island Public Schools	10,070	\$169,680	\$189,660	\$175,373
Elkhorn Public Schools	11,455	\$133,265	\$109,990	\$66,847
Ralston Public Schools	3,409	\$114,535	\$104,023	\$63,950
Gretna Public Schools	6,788	\$85,633	\$62,296	\$80,539

Amounts noted in the table above were obtained by filtering the annual AFRs for account 01-2-02330, Support Services – General Administration – District Legal Services. When inquiring with school districts for further details about legal services, Omaha Public Schools pointed out that the amount for 2023-2024 did not include \$427,581 of legal expenses that were miscoded on the AFR to 01-2-01160, Poverty Programs.

The APA selected a sample of 10 Nebraska school districts for review, including five school districts listed in the above table, and five school districts not included therein. When asked about policies for competitively bidding contracts for legal services, all of the school districts contacted reported the lack of any formal bidding process for obtaining outside legal counsel. Instead, the districts contacted noted in most cases, legal counsel is obtained only when needed and through an informal process that considers the required subject matter expertise when contacting law firms. Only one district had a law firm on retainer. The APA noted that 8 of the 10 districts reviewed had policies on file pertaining to legal services. These policies generally state that the District can hire legal counsel as needed, and none of them contained any bidding provisions.

From the detail requested to support the legal service expenditures listed in the AFR, the APA selected a sample of invoices from the 10 school districts reviewed to compare the hourly rates paid by each. Those invoices revealed a wide range of legal fees billed – which is not surprising, as attorneys generally charge varying rates based on experience and other factors. The chart below summarizes the rates observed:

District	Maximum Hourly Rate	Minimum Hourly Rate	Average Hourly Rate
Papillion La Vista Community Schools	\$375	\$200	\$281
Omaha Public Schools	\$550	\$195	\$306
Elkhorn Public Schools	\$405	\$210	\$312
Norfolk Public Schools*	\$0	\$0	\$0
Grand Island Public Schools	\$360	\$325	\$343
Cozad Community Schools	\$275	\$350	\$317
Beatrice Public Schools	\$375	\$375	\$375
Cedar Bluffs Public Schools*	\$0	\$0	\$0
Morrill Public Schools	\$340	\$225	\$283
Schuyler Community Schools**	\$385	\$295	\$347

\*These school districts used law firms that did not show hourly rates on their invoices.

\*\*This district provided invoices from two law firms. However, one invoice was for a flat fee and did not specify hourly rates.

For 7 of the 10 districts, the fees listed in the above table were for only one law firm, and the range of rates was due to the varying billings for attorneys within each firm. Invoices for the other three districts were obtained from multiple firms and reflect the different rates charged by them and the attorneys therein.

## Annual Financial Report

While reviewing information for the superintendent salary and legal service fee analyses above, the APA noted errors and inconsistencies in the AFRs submitted to the Department of Education for September 1, 2023, through August 31, 2024. Of the 19 school districts that were contacted regarding the amounts listed in the AFR, 4 acknowledged errors in the amounts reported to the Department of Education. Those errors included the following:

- According to Omaha Public Schools, the amount recorded to account 01-2-02330, Support Services – General Administration – District Legal Services for the school’s legal fees was incorrect because \$427,581 of legal expenses were miscoded on the AFR to 01-2-01160, Poverty Programs.
- While inquiring about the amounts recorded as superintendent pay in the AFR, Lincoln Public Schools, Elkhorn Public Schools, and Bennington Public Schools all stated that items were miscoded therein, including payments for unused leave, group term life insurance, and non-superintendent salaries that were entered under the account code for superintendent salaries.

Additionally, while reviewing the superintendent salaries, the APA noted that the account codes used to report various types of additional compensation and benefits, including the employer portion of insurance coverage, were inconsistent between school districts.

We recommend the Department of Education work with the school districts to ensure the accuracy of the information in the AFR, including the proper and consistent coding of data across the State.

*Department of Education Response: The Nebraska Department of Education has established a coding manual which is provided to schools along with ongoing communication/training for schools on proper and consistent coding of accounting transactions. The NDE relies on required independent audits done annually by certified public accountants to verify the accuracy of coding done by schools, and reviews those required audits for any further action by the NDE. The NDE will make sure any public document issued by the Nebraska Auditor of Public Accounts is made known to schools and certified public accountants.*

## Conclusion

We recommend the Legislature review the information presented herein to determine whether current procedures governing both salaries of school district superintendents and the legal services fees paid by those educational entities are sufficient or in need of legislative clarification.

\* \* \* \* \*

Our limited procedures for this letter were designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in relevant policies or procedures. Nevertheless, our objective is to use the knowledge gained during the APA’s limited preliminary planning work to make available information that, hopefully, will prove useful to the Legislature.

This communication is intended solely for the information and the use of the Legislature. It is not intended to be, and should not be, used by any other parties or individuals. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

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Sincerely,



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Mike Foley  
State Auditor



NEBRASKA SCHOOL DISTRICTS  
**Superintendent Salary Information**  
September 1, 2023, through August 31, 2024

**Exhibit A**

District Name	Salary	Additional Compensation & Benefits	Benefits	Total Compensation
Adams Central Public Schools	\$190,625	\$820	\$53,614	\$245,059
Ainsworth Community Schools	\$150,833	\$0	\$53,696	\$204,529
Allen Consolidated Schools	\$170,548	\$0	\$29,400	\$199,948
Alliance Public Schools	\$241,355	\$0	\$49,917	\$291,272
Alma Public Schools	\$127,296	\$4,472	\$32,090	\$163,858
Amherst Public Schools	\$126,500	\$402	\$47,032	\$173,934
Anselmo-Merna Public Schools	\$130,000	\$0	\$45,148	\$175,148
Ansley Public Schools	\$125,833	\$600	\$44,046	\$170,479
Arapahoe Public Schools	\$138,800	\$420	\$48,310	\$187,530
Arcadia Public Schools	\$116,873	\$707	\$17,250	\$134,830
Arlington Public Schools	\$160,241	\$0	\$0	\$160,241
Arnold Public Schools	\$129,723	\$0	\$47,578	\$177,301
Arthur County Schools	\$94,408	\$38	\$33,812	\$128,258
Ashland-Greenwood Public Schs	\$156,705	\$439	\$49,188	\$206,332
Auburn Public Schools	\$172,750	\$480	\$48,441	\$221,671
Aurora Public Schools	\$191,283	\$746	\$54,821	\$246,850
Axtell Community Schools	\$166,740	\$1,279	\$44,701	\$212,720
Bancroft-Rosalie Comm Schools	\$136,694	\$0	\$41,020	\$177,714
Banner County Public Schools	\$118,432	\$1,140	\$41,530	\$161,102
Battle Creek Public Schools	\$152,623	\$669	\$51,089	\$204,381
Bayard Public Schools	\$135,000	\$244	\$41,718	\$176,962
Beatrice Public Schools	\$196,992	\$0	\$37,624	\$234,616
Bellevue Public Schools	\$309,324	\$17,369	\$55,411	\$382,104
Bennington Public Schools	\$227,072	\$14,696	\$62,916	\$304,684
Bertrand Public Schools	\$162,250	\$0	\$37,070	\$199,320
Blair Community Schools	\$186,317	\$960	\$32,964	\$220,241
Bloomfield Community Schools	\$87,292	\$0	\$25,055	\$112,347
Blue Hill Community Schools	\$137,452	\$543	\$40,704	\$178,699
Boone Central Schools	\$134,032	\$1,200	\$39,730	\$174,962
Boyd County Schools	\$131,602	\$0	\$48,324	\$179,926
Brady Public Schools	\$121,041	\$1,810	\$43,688	\$166,539
Bridgeport Public Schools	\$146,160	\$127	\$49,515	\$195,802
Broken Bow Public Schools	\$174,853	\$28,366	\$42,934	\$246,153
Bruning-Davenport Unified Sys	\$130,325	\$1,200	\$40,656	\$172,181
Burwell Public Schools	\$66,244	\$0	\$10,124	\$76,368
Callaway Public Schools	\$133,591	\$0	\$42,993	\$176,584
Cambridge Public Schools	\$131,764	\$0	\$47,002	\$178,766
Cedar Bluffs Public Schools	\$163,000	\$0	\$56,231	\$219,231
Centennial Public Schools	\$139,423	\$0	\$50,105	\$189,528
Central City Public Schools	\$133,750	\$0	\$39,684	\$173,434
Central Valley Public Schools	\$149,223	\$834	\$50,980	\$201,037
Centura Public Schools	\$147,217	\$0	\$51,045	\$198,262
Chadron Public Schools	\$154,443	\$0	\$52,340	\$206,783



NEBRASKA SCHOOL DISTRICTS  
**Superintendent Salary Information**  
September 1, 2023, through August 31, 2024

**Exhibit A**

District Name	Salary	Additional Compensation & Benefits	Benefits	Total Compensation
Chambers Public Schools	\$60,208	\$300	\$22,922	\$83,430
Chase County Schools	\$164,750	\$0	\$50,914	\$215,664
Clarkson Public Schools	\$104,242	\$0	\$33,724	\$137,966
Cody-Kilgore Public Schs	\$88,366	\$0	\$24,159	\$112,525
Columbus Public Schools	\$280,822	\$1,008	\$42,568	\$324,398
Conestoga Public Schools	\$173,167	\$840	\$52,299	\$226,306
Cozad Community Schools	\$177,667	\$63	\$52,546	\$230,276
Crawford Public Schools	\$128,417	\$661	\$49,767	\$178,845
Creek Valley Schools	\$120,000	\$564	\$47,090	\$167,654
Creighton Community Public Schools	\$89,053	\$273	\$32,882	\$122,208
Crete Public Schools	\$196,617	\$180	\$54,820	\$251,617
Crofton Community Schools	\$137,455	\$4,392	\$50,885	\$192,732
Cross County Community Schools	\$159,667	\$368	\$49,812	\$209,847
David City Public Schools	\$169,167	\$0	\$52,037	\$221,204
Deshler Public Schools	\$82,292	\$24	\$13,456	\$95,772
Diller-Odell Public Schools	\$152,618	\$1,229	\$48,529	\$202,376
Doniphan-Trumbull Public Schs	\$147,980	\$0	\$49,212	\$197,192
Dorchester Public School	\$150,000	\$665	\$22,502	\$173,167
Douglas Co West Community Schs	\$210,788	\$0	\$36,313	\$247,101
Dundy Co Stratton Public Schs	\$157,826	\$0	\$41,293	\$199,119
East Butler Public Schools	\$136,093	\$0	\$50,436	\$186,529
Elba Public Schools	\$85,031	\$0	\$30,444	\$115,475
Elgin Public Schools	\$119,808	\$0	\$45,154	\$164,962
Elkhorn Public Schools	\$280,459	\$10,455	\$62,891	\$353,805
Elkhorn Valley Schools	\$130,159	\$5,618	\$46,219	\$181,996
Elm Creek Public Schools	\$125,754	\$2,711	\$39,463	\$167,928
Elmwood-Murdock Public Schools	\$152,175	\$375	\$48,716	\$201,266
Elwood Public Schools	\$142,417	\$1,035	\$45,139	\$188,591
Emerson-Hubbard Public Schools	\$113,898	\$0	\$19,964	\$133,862
Eustis-Farnam Public Schools	\$123,599	\$0	\$32,133	\$155,732
Exeter-Milligan Public Schools	\$182,871	\$0	\$47,410	\$230,281
Fairbury Public Schools	\$157,407	\$3,449	\$49,149	\$210,005
Falls City Public Schools	\$167,238	\$0	\$24,728	\$191,966
Fillmore Central Public Schs	\$159,439	\$0	\$53,298	\$212,737
Fort Calhoun Community Schs	\$144,000	\$2,804	\$57,944	\$204,748
Franklin Public Schools	\$125,663	\$0	\$42,401	\$168,064
Freeman Public Schools	\$144,753	\$0	\$48,502	\$193,255
Fremont Public Schools	\$249,980	\$110,016	\$65,690	\$425,686
Friend Public Schools	\$133,052	\$0	\$47,393	\$180,445
Fullerton Public Schools	\$176,360	\$0	\$34,867	\$211,227
Garden County Schools	\$158,500	\$0	\$21,565	\$180,065
Gering Public Schools	\$202,339	\$0	\$33,533	\$235,872
Gibbon Public Schools	\$189,686	\$0	\$46,316	\$236,002

NEBRASKA SCHOOL DISTRICTS  
**Superintendent Salary Information**  
September 1, 2023, through August 31, 2024

**Exhibit A**

District Name	Salary	Additional Compensation & Benefits	Benefits	Total Compensation
Giltner Public Schools	\$140,934	\$764	\$49,562	\$191,260
Gordon-Rushville Public Schs	\$148,464	\$0	\$28,502	\$176,966
Gothenburg Public Schools	\$183,333	\$1,200	\$27,136	\$211,669
Grand Island Public Schools	\$275,000	\$0	\$44,671	\$319,671
Gretna Public Schools	\$241,795	\$646	\$64,135	\$306,576
Hampton Public School	\$150,744	\$450	\$48,971	\$200,165
Hartington Newcastle Public Schools	\$131,083	\$14,400	\$34,969	\$180,452
Harvard Public Schools	\$153,246	\$2,885	\$36,307	\$192,438
Hastings Public Schools	\$220,417	\$0	\$29,638	\$250,055
Hay Springs Public Schools	\$121,459	\$0	\$30,650	\$152,109
Hayes Center Public Schools	\$133,578	\$623	\$46,592	\$180,793
Heartland Community Schools	\$163,988	\$0	\$52,107	\$216,095
Hemingford Public Schools	\$148,370	\$799	\$22,114	\$171,283
Hershey Public Schools	\$169,397	\$0	\$51,317	\$220,714
High Plains Community Schools	\$133,260	\$262	\$46,592	\$180,114
Hitchcock Co Sch System	\$71,000	\$645	\$17,195	\$88,840
Holdrege Public Schools	\$180,869	\$659	\$53,032	\$234,560
Homer Community Schools	\$170,666	\$0	\$24,849	\$195,515
Howells-Dodge Consolidated Schools	\$97,195	\$0	\$25,009	\$122,204
Humboldt Table Rock Steinauer	\$136,008	\$2,775	\$40,866	\$179,649
Humphrey Public Schools	\$129,820	\$0	\$46,169	\$175,989
Hyannis Area Schools	\$61,808	\$10,421	\$18,854	\$91,083
Isanti Community School	\$168,983	\$900	\$70,368	\$240,251
Johnson Co Central Public Schs	\$107,063	\$0	\$38,203	\$145,266
Johnson-Brock Public Schools	\$161,054	\$0	\$27,221	\$188,275
Kearney Public Schools	\$228,000	\$0	\$30,738	\$258,738
Kenesaw Public Schools	\$134,223	\$0	\$22,637	\$156,860
Keya Paha County Schools	\$62,517	\$0	\$37,319	\$99,836
Kimball Public Schools	\$133,595	\$0	\$50,487	\$184,082
Lakeview Community Schools	\$144,000	\$72	\$23,588	\$167,660
Laurel-Concord-Coleridge School	\$140,203	\$1,160	\$51,142	\$192,505
Leigh Community Schools	\$128,426	\$1,278	\$46,050	\$175,754
Lewiston Consolidated Schools	\$124,062	\$286	\$26,502	\$150,850
Lexington Public Schools	\$216,395	\$0	\$57,044	\$273,439
Leyton Public Schools	\$133,326	\$0	\$50,383	\$183,709
Lincoln Public Schools	\$344,396	\$0	\$50,055	\$394,451
Litchfield Public Schools	\$120,583	\$0	\$39,128	\$159,711
Logan View Public Schools	\$142,282	\$0	\$47,702	\$189,984
Loomis Public Schools	\$84,880	\$1,570	\$30,560	\$117,010
Louisville Public Schools	\$142,667	\$2,677	\$50,410	\$195,754
Loup City Public Schools	\$143,799	\$0	\$31,659	\$175,458
Loup County Public Schools	\$66,458	\$698	\$31,572	\$98,728
Lyons-Decatur Northeast Schs	\$168,380	\$0	\$33,955	\$202,335

NEBRASKA SCHOOL DISTRICTS  
**Superintendent Salary Information**  
September 1, 2023, through August 31, 2024

**Exhibit A**

District Name	Salary	Additional Compensation & Benefits	Benefits	Total Compensation
Madison Public Schools	\$144,792	\$780	\$22,676	\$168,248
Malcolm Public Schools	\$191,201	\$0	\$0	\$191,201
Maxwell Public Schools	\$140,700	\$15	\$49,849	\$190,564
Maywood Public Schools	\$137,810	\$0	\$33,520	\$171,330
Mc Cook Public Schools	\$189,472	\$3,001	\$55,264	\$247,737
Mc Cool Junction Public Schs	\$133,792	\$0	\$48,227	\$182,019
Mc Pherson County Schools	\$122,450	\$0	\$21,327	\$143,777
Mead Public Schools	\$143,792	\$6,460	\$21,654	\$171,906
Medicine Valley Public Schools	\$143,518	\$0	\$50,880	\$194,398
Meridian Public Schools	\$143,961	\$0	\$48,502	\$192,463
Milford Public Schools	\$174,762	\$1,473	\$57,460	\$233,695
Millard Public Schools	\$342,136	\$0	\$61,981	\$404,117
Minatare Public Schools	\$168,000	\$4,627	\$58,650	\$231,277
Minden Public Schools	\$154,083	\$189	\$49,572	\$203,844
Mitchell Public Schools	\$150,635	\$0	\$54,036	\$204,671
Morrill Public Schools	\$120,833	\$0	\$36,581	\$157,414
Mullen Public Schools	\$130,250	\$2,076	\$47,034	\$179,360
Nebraska City Public Schools	\$167,708	\$0	\$52,591	\$220,299
Neligh-Oakdale Schools	\$144,168	\$0	\$47,971	\$192,139
Newman Grove Public Schools	\$132,875	\$0	\$19,928	\$152,803
Niobrara Public Schools	\$164,630	\$0	\$52,618	\$217,248
Norfolk Public Schools	\$246,115	\$0	\$85,339	\$331,454
Norris School Dist 160	\$201,009	\$0	\$55,129	\$256,138
North Bend Central Public Schs	\$146,198	\$0	\$51,146	\$197,344
North Platte Public Schools	\$243,472	\$0	\$37,124	\$280,596
Northwest Public Schools	\$193,481	\$0	\$48,733	\$242,214
Oakland Craig Public Schools	\$144,640	\$742	\$47,657	\$193,039
Ogallala Public Schools	\$163,592	\$947	\$50,721	\$215,260
Omaha Public Schools	\$358,787	\$0	\$53,094	\$411,881
O'Neill Public Schools	\$140,708	\$0	\$39,594	\$180,302
Ord Public Schools	\$177,000	\$900	\$52,102	\$230,002
Osceola Public Schools	\$137,166	\$892	\$47,398	\$185,456
Osmond Community Schools	\$121,000	\$1,200	\$41,930	\$164,130
Overton Public Schools	\$146,710	\$0	\$41,360	\$188,070
Palmer Public Schools	\$144,012	\$0	\$0	\$144,012
Palmyra District O R 1	\$149,490	\$0	\$50,194	\$199,684
Papillion La Vista Community Schools	\$259,808	\$5	\$48,424	\$308,237
Pawnee City Public Schools	\$91,700	\$0	\$32,673	\$124,373
Paxton Consolidated Schools	\$151,725	\$0	\$52,515	\$204,240
Pender Public Schools	\$76,208	\$375	\$27,398	\$103,981
Perkins County Schools	\$141,167	\$801	\$44,996	\$186,964
Pierce Public Schools	\$149,863	\$0	\$43,552	\$193,415
Plainview Public Schools	\$156,375	\$0	\$25,365	\$181,740

NEBRASKA SCHOOL DISTRICTS  
**Superintendent Salary Information**  
September 1, 2023, through August 31, 2024

**Exhibit A**

District Name	Salary	Additional Compensation & Benefits	Benefits	Total Compensation
Plattsmouth Community Schools	\$161,800	\$0	\$33,320	\$195,120
Pleasanton Public Schools	\$140,833	\$1,200	\$47,769	\$189,802
Ponca Public Schools	\$146,048	\$5,250	\$51,891	\$203,189
Potter-Dix Public Schools	\$133,500	\$0	\$47,200	\$180,700
Ralston Public Schools	\$181,500	\$0	\$0	\$181,500
Randolph Public Schools	\$142,800	\$0	\$44,212	\$187,012
Ravenna Public Schools	\$146,852	\$0	\$50,288	\$197,140
Raymond Central Public Schools	\$156,760	\$17,656	\$41,292	\$215,708
Red Cloud Community Schools	\$137,458	\$0	\$30,339	\$167,797
Riverside Public Schools	\$134,247	\$1,200	\$30,726	\$166,173
Rock County Public Schools	\$108,984	\$4,887	\$41,316	\$155,187
Sandhills Public Schools	\$75,333	\$0	\$25,117	\$100,450
Sargent Public Schools	\$71,458	\$0	\$20,850	\$92,308
Schuyler Community Schools	\$180,193	\$0	\$32,700	\$212,893
Scottsbluff Public Schools	\$214,171	\$0	\$30,209	\$244,380
Scribner-Snyder Community Schs	\$152,183	\$0	\$42,721	\$194,904
Seward Public Schools	\$180,845	\$0	\$54,701	\$235,546
Shelby - Rising City Public Schools	\$128,167	\$0	\$45,541	\$173,708
Shelton Public Schools	\$128,304	\$0	\$47,885	\$176,189
Shickley Public Schools	\$138,917	\$960	\$48,077	\$187,954
Sidney Public Schools	\$165,550	\$50	\$49,467	\$215,067
Silver Lake Public Schools	\$126,500	\$300	\$45,498	\$172,298
Sioux County Public Schools	\$128,292	\$0	\$32,399	\$160,691
So Sioux City Community Schs	\$202,667	\$3,000	\$66,803	\$272,470
South Central Nebraska Unified	\$192,994	\$318	\$56,815	\$250,127
South Platte Public Schools	\$69,667	\$800	\$25,676	\$96,143
Southern School District 1	\$173,256	\$408	\$25,672	\$199,336
Southern Valley Schools	\$156,333	\$0	\$49,385	\$205,718
Southwest Public Schools	\$130,325	\$8,298	\$47,057	\$185,680
Springfield Platteview Community Schools	\$171,214	\$0	\$52,796	\$224,010
St Edward Public Schools	\$72,867	\$600	\$23,886	\$97,353
St Paul Public Schools	\$143,733	\$0	\$49,605	\$193,338
Stanton Community Schools	\$147,902	\$420	\$43,968	\$192,290
Stapleton Public Schools	\$139,800	\$0	\$22,677	\$162,477
Sterling Public Schools	\$128,375	\$0	\$50,067	\$178,442
Stuart Public Schools	\$150,750	\$0	\$41,138	\$191,888
Summerland Public Schools	\$142,486	\$2,167	\$23,870	\$168,523
Sumner-Eddyville-Miller Schs	\$137,663	\$0	\$19,425	\$157,088
Superior Public Schools	\$145,949	\$317	\$39,057	\$185,323
Sutherland Public Schools	\$124,750	\$0	\$35,183	\$159,933
Sutton Public Schools*	\$172,017	\$104,089	\$48,491	\$324,597*
Syracuse-Dunbar-Avoca Schools	\$179,805	\$557	\$26,055	\$206,417
Tekamah-Herman Community Schs	\$136,666	\$612	\$50,818	\$188,096

NEBRASKA SCHOOL DISTRICTS  
**Superintendent Salary Information**  
September 1, 2023, through August 31, 2024

**Exhibit A**

District Name	Salary	Additional Compensation & Benefits	Benefits	Total Compensation
Thayer Central Community Schs	\$145,416	\$0	\$48,546	\$193,962
Thedford Public Schools	\$63,250	\$0	\$23,918	\$87,168
Tri County Public Schools	\$206,492	\$0	\$53,796	\$260,288
Twin River Public Schools	\$133,700	\$0	\$20,277	\$153,977
Umo N Ho N Nation Public Schs	\$211,888	\$0	\$67,202	\$279,090
Valentine Community Schools	\$157,393	\$380	\$45,604	\$203,377
Verdigre Public Schools	\$63,000	\$0	\$22,973	\$85,973
Wahoo Public Schools	\$173,242	\$78	\$50,610	\$223,930
Wakefield Public Schools	\$148,863	\$1,200	\$48,915	\$198,978
Wallace Public Sch Dist 65 R	\$84,314	\$0	\$12,734	\$97,048
Walthill Public Schools	\$194,349	\$559	\$46,259	\$241,167
Wauneta-Palisade Public Schs	\$147,293	\$0	\$43,436	\$190,729
Wausa Public Schools	\$99,392	\$441	\$17,230	\$117,063
Waverly School District 145	\$187,045	\$0	\$54,126	\$241,171
Wayne Community Schools	\$159,469	\$0	\$44,750	\$204,219
Weeping Water Public Schools	\$106,538	\$0	\$42,133	\$148,671
West Holt Public Schools	\$142,769	\$165	\$51,980	\$194,914
West Point Public Schools	\$150,221	\$902	\$53,862	\$204,985
Westside Community Schools	\$282,669	\$0	\$62,685	\$345,354
Wheeler Central Schools	\$125,417	\$41	\$44,725	\$170,183
Wilber-Clatonia Public Schools	\$160,151	\$3,591	\$45,570	\$209,312
Wilcox-Hildreth Public Schools	\$146,129	\$7,816	\$50,545	\$204,490
Winnebago Public Schools District 17	\$150,250	\$0	\$26,482	\$176,732
Winside Public Schools	\$127,083	\$361	\$49,352	\$176,796
Wisner-Pilger Public Schools	\$151,273	\$900	\$59,429	\$211,602
Wood River Rural Schools	\$151,144	\$36	\$48,686	\$199,866
Wynot Public Schools	\$99,109	\$589	\$36,122	\$135,820
York Public Schools	\$164,831	\$588	\$24,053	\$189,472
Yutan Public Schools	\$180,000	\$1,089	\$28,670	\$209,759

\* The high additional compensation for Sutton Public Schools is payment of a settlement approved in April 2024 for the resignation of its former superintendent, which the FY 2024 Sutton Public Schools audit report noted as \$200,000, with \$100,000 paid in FY 2024.

Source: 2023 – 2024 Statewide District Annual Financial Report, [sfos.education.ne.gov](https://sfos.education.ne.gov)