

Nebraska Department of Education
School Finance & Organization Services
2026/27 ESU Core Services & Technology Infrastructure Certification
Local Effort Rate is .0135

Service Unit	Distance Education Telecommunication Allowance	Base Allocation	ESU Satellite Allocation	Student Allocation	Formula Need (Base Revenue Need)	Stabilized Formula Need (Base Revenue Need)	Yield from Local Effort	Calculated Aid
ESU 01	0	320,162	0	2,012,639	2,332,801	2,332,801	2,299,859	32,942
ESU 02	88,704	320,162	0	2,307,788	2,716,654	2,716,654	2,685,749	30,905
ESU 03	26,898	320,162	0	13,711,049	14,058,109	14,058,109	9,576,330	4,481,779
ESU 04	21,026	320,162	0	1,104,871	1,446,059	1,446,059	1,401,096	44,963
ESU 05	0	320,162	0	942,053	1,262,215	1,262,215	1,425,010	0
ESU 06	39,424	320,162	0	2,420,025	2,779,611	2,779,611	2,904,922	0
ESU 07	0	320,162	0	2,196,272	2,516,434	2,516,434	3,332,288	0
ESU 08	22,042	320,162	0	1,899,978	2,242,182	2,242,182	2,834,706	0
ESU 09	16,915	320,162	0	1,606,215	1,943,292	1,943,292	2,092,228	0
ESU 10	41,615	320,162	128,065	5,227,124	5,716,966	5,716,966	4,601,203	1,115,763
ESU 11	10,091	320,162	0	864,915	1,195,168	1,195,168	1,560,020	0
ESU 13	0	320,162	256,130	2,401,651	2,977,943	2,977,943	2,156,782	821,161
ESU 15	8,088	320,162	0	685,460	1,013,710	1,013,710	1,001,758	11,952
ESU 16	0	320,162	128,065	1,413,792	1,862,019	1,862,019	1,878,466	0
ESU 17	27,746	320,162	128,065	364,063	840,036	840,036	673,543	166,493
ESU 18	0	320,162	0	6,838,417	7,158,579	7,158,579	5,329,351	1,829,228
ESU 19	3,625	320,162	0	7,597,912	7,921,699	7,921,699	4,504,623	3,417,076
ESU 00	0	0	0	2,280,603	2,280,603	2,280,603	1,426,388	854,215
Distributed to ESU's								12,806,477
2% ESU Coordinating Council Distribution								261,357
Total to be Distributed								13,067,834