

**Table 17 Educational Service Units (ESU) 2025**

source: 2025 CTL

<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><i>ESU 1</i></b>						
ANTELOPE	181,086,425	0.015000	-	-	0.015000	27,163.01
CEDAR	3,904,786,860	0.015000	-	-	0.015000	585,719.28
CUMING	220,017,288	0.015000	-	-	0.015000	33,002.60
DAKOTA	3,038,490,383	0.015000	-	-	0.015000	455,774.33
DIXON	2,305,576,299	0.015000	-	-	0.015000	345,837.15
HOLT	1,997,357	0.015000	-	-	0.015000	299.60
KNOX	3,049,267,296	0.015000	-	-	0.015000	457,392.73
PIERCE	296,391,340	0.015000	-	-	0.015000	44,458.74
STANTON	2,962,730	0.015000	-	-	0.015000	444.41
THURSTON	1,157,901,855	0.015000	-	-	0.015000	173,685.57
WAYNE	2,781,433,116	0.015000	-	-	0.015000	417,215.37
<b>ESU 1 Total</b>	<b>16,939,910,949</b>					<b>\$ 2,540,992.79</b>
<b><i>ESU 2</i></b>						
BURT	2,481,298,277	0.015000	-	-	0.015000	372,193.23
BUTLER	1,230,888	0.015000	-	-	0.015000	184.63
CASS	364,958,536	0.015000	-	-	0.015000	54,743.93
COLFAX	6,398,742	0.015000	-	-	0.015000	959.82
CUMING	3,336,999,005	0.015000	-	-	0.015000	500,550.79
DODGE	6,313,210,294	0.015000	-	-	0.015000	946,979.19
DOUGLAS	58,428,205	0.015000	-	-	0.015000	8,764.32
LANCASTER	686,462,256	0.015000	-	-	0.015000	102,969.96
SARPY	1,142,483	0.015000	-	-	0.015000	171.37
SAUNDERS	5,478,193,806	0.015000	-	-	0.015000	821,727.01
SEWARD	12,324,028	0.015000	-	-	0.015000	1,848.61
STANTON	399,547,088	0.015000	-	-	0.015000	59,932.23
THURSTON	263,175,048	0.015000	-	-	0.015000	39,476.24
WASHINGTON	415,686,193	0.015000	-	-	0.015000	62,353.00
WAYNE	34,747,553	0.015000	-	-	0.015000	5,212.10
<b>ESU 2 Total</b>	<b>19,853,802,402</b>					<b>\$ 2,978,066.43</b>
<b><i>ESU 3</i></b>						
CASS	4,210,874,451	0.015000	-	-	0.015000	631,632.67
DODGE	57,901,170	0.015000	-	-	0.015000	8,685.12
DOUGLAS	39,455,423,770	0.015000	-	-	0.015000	5,918,535.09
OTOE	38,504,725	0.015000	-	-	0.015000	5,775.66
SARPY	28,054,552,688	0.015000	-	-	0.015000	4,208,181.60
WASHINGTON	4,634,045,156	0.015000	-	-	0.015000	695,108.47
<b>ESU 3 Total</b>	<b>76,451,301,960</b>					<b>\$ 11,467,918.61</b>
<b><i>ESU 4</i></b>						
CASS	189,056,248	0.012847	-	-	0.012847	24,288.18
GAGE	180,298,099	0.012847	-	-	0.012847	23,162.97
JOHNSON	1,369,563,099	0.012847	-	-	0.012847	175,948.05
LANCASTER	444,664,530	0.012847	-	-	0.012847	57,126.05
NEMAHA	1,722,738,200	0.012847	-	-	0.012847	221,319.71
OTOE	3,325,235,527	0.012847	-	-	0.012847	427,192.93
PAWNEE	1,016,439,037	0.012847	-	-	0.012847	130,582.48
RICHARDSON	2,058,032,497	0.012847	-	-	0.012847	264,396.17
<b>ESU 4 Total</b>	<b>10,306,027,237</b>					<b>\$ 1,324,016.54</b>

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<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><u>ESU 5</u></b>						
CLAY	9,204,207	0.015000	-	-	0.015000	1,380.66
FILLMORE	200,187,212	0.015000	-	-	0.015000	30,028.22
GAGE	4,217,120,332	0.015000	-	-	0.015000	632,570.05
JEFFERSON	2,592,741,353	0.015000	-	-	0.015000	388,911.80
JOHNSON	37,032,293	0.015000	-	-	0.015000	5,554.81
LANCASTER	4,037,340	0.015000	-	-	0.015000	605.60
NUCKOLLS	401,111,704	0.015000	-	-	0.015000	60,166.69
OTOE	5,901,353	0.015000	-	-	0.015000	885.21
PAWNEE	2,460,575	0.015000	-	-	0.015000	369.08
SALINE	477,772,714	0.015000	-	-	0.015000	71,665.83
THAYER	2,502,356,065	0.015000	-	-	0.015000	375,352.86
<b>ESU 5 Total</b>	<b>10,449,925,148</b>					<b>\$ 1,567,490.81</b>
<b><u>ESU 6</u></b>						
BUTLER	144,523,125	0.015000	-	0.000481	0.015481	22,373.71
CASS	500,727,490	0.015000	-	0.000481	0.015481	77,517.80
CLAY	110,269,439	0.015000	-	0.000481	0.015481	17,070.71
FILLMORE	2,484,438,979	0.015000	-	0.000481	0.015481	384,616.65
GAGE	495,388,667	0.015000	-	0.000481	0.015481	76,691.03
HAMILTON	220,881,561	0.015000	-	0.000481	0.015481	34,194.77
LANCASTER	6,352,583,836	0.015000	-	0.000481	0.015481	983,449.13
OTOE	127,774,065	0.015000	-	0.000481	0.015481	19,780.72
POLK	66,443,829	0.015000	-	0.000481	0.015481	10,286.23
SALINE	2,628,662,336	0.015000	-	0.000481	0.015481	406,943.96
SAUNDERS	14,047,138	0.015000	-	0.000481	0.015481	2,174.62
SEWARD	4,032,948,707	0.015000	-	0.000481	0.015481	624,340.40
THAYER	20,545,087	0.015000	-	0.000481	0.015481	3,180.57
YORK	4,258,013,389	0.015000	-	0.000481	0.015481	659,183.01
<b>ESU 6 Total</b>	<b>21,457,247,648</b>					<b>\$ 3,321,803.31</b>
<b><u>ESU 7</u></b>						
ANTELOPE	7,838,808	0.015000	-	-	0.015000	1,175.83
BOONE	2,544,863,697	0.015000	-	-	0.015000	381,730.16
BUTLER	3,230,683,945	0.015000	-	-	0.015000	484,603.62
COLFAX	2,706,791,678	0.015000	-	-	0.015000	406,019.52
CUMING	262,492,016	0.015000	-	-	0.015000	39,373.84
DODGE	300,819,909	0.015000	-	-	0.015000	45,122.99
HAMILTON	384,263,289	0.015000	-	-	0.015000	57,639.63
HOWARD	58,313,910	0.015000	-	-	0.015000	8,747.08
MADISON	26,442,862	0.015000	-	-	0.015000	3,966.43
MERRICK	2,072,255,826	0.015000	-	-	0.015000	310,838.93
NANCE	1,288,324,251	0.015000	-	-	0.015000	193,248.94
PLATTE	7,482,574,818	0.015000	-	-	0.015000	1,122,388.72
POLK	2,454,634,037	0.015000	-	-	0.015000	368,195.88
SAUNDERS	470,533,964	0.015000	-	-	0.015000	70,579.79
SEWARD	111,793,638	0.015000	-	-	0.015000	16,769.03
STANTON	500,927,042	0.015000	-	-	0.015000	75,139.23
YORK	581,548,376	0.015000	-	-	0.015000	87,232.23
<b>ESU 7 Total</b>	<b>24,485,102,066</b>					<b>\$ 3,672,771.85</b>

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<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><i>ESU 8</i></b>						
ANTELOPE	3,503,708,045	0.013588	-	-	0.013588	476,084.50
BOONE	267,675,377	0.013588	-	-	0.013588	36,371.87
BOYD	783,115,379	0.013588	-	-	0.013588	106,409.94
GARFIELD	53,415,852	0.013588	-	-	0.013588	7,258.10
GREELEY	37,711,468	0.013588	-	-	0.013588	5,124.23
HOLT	4,090,355,038	0.013588	-	-	0.013588	555,797.54
KNOX	100,833,691	0.013588	-	-	0.013588	13,701.39
MADISON	6,381,602,147	0.013588	-	-	0.013588	867,132.21
PIERCE	2,646,075,132	0.013588	-	-	0.013588	359,548.88
PLATTE	351,333,309	0.013588	-	-	0.013588	47,739.28
STANTON	1,495,163,040	0.013588	-	-	0.013588	203,163.12
WAYNE	254,370,625	0.013588	-	-	0.013588	34,564.05
WHEELER	851,823,928	0.013588	-	-	0.013588	115,745.95
<b>ESU 8 Total</b>	<b>20,817,183,031</b>					<b>\$ 2,828,641.06</b>
<b><i>ESU 9</i></b>						
ADAMS	5,579,561,700	0.013973	-	-	0.013973	779,632.12
CLAY	2,749,465,706	0.013973	-	-	0.013973	384,183.87
FILLMORE	233,345,585	0.013973	-	-	0.013973	32,605.44
FRANKLIN	144,534,740	0.013973	-	-	0.013973	20,195.91
HALL	608,072,171	0.013973	-	-	0.013973	84,966.31
HAMILTON	3,389,264,481	0.013973	-	-	0.013973	473,582.77
KEARNEY	116,941,536	0.013973	-	-	0.013973	16,340.28
NUCKOLLS	1,036,397,561	0.013973	-	-	0.013973	144,816.29
THAYER	867,177	0.013973	-	-	0.013973	121.17
WEBSTER	1,387,408,367	0.013973	-	-	0.013973	193,863.43
YORK	32,705,878	0.013973	-	-	0.013973	4,569.96
<b>ESU 9 Total</b>	<b>15,278,564,902</b>					<b>\$ 2,134,877.55</b>

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<b><i>ESU 10</i></b>						
ADAMS	3,501,747	0.011912	-	-	0.011912	417.13
BLAINE	384,674,070	0.011912	-	-	0.011912	45,822.45
BOONE	773,596,878	0.011912	-	-	0.011912	92,151.13
BROWN	19,822,391	0.011912	-	-	0.011912	2,361.24
BUFFALO	8,762,698,417	0.011912	-	-	0.011912	1,043,815.12
CUSTER	3,873,477,362	0.011912	-	-	0.011912	461,409.81
DAWSON	4,318,697,078	0.011912	-	-	0.011912	514,443.43
GARFIELD	615,634,246	0.011912	-	-	0.011912	73,334.19
GOSPER	58,516,718	0.011912	-	-	0.011912	6,970.50
GREELEY	1,290,815,633	0.011912	-	-	0.011912	153,762.10
HALL	7,495,317,297	0.011912	-	-	0.011912	892,843.52
HOLT	22,267,477	0.011912	-	-	0.011912	2,652.46
HOWARD	1,732,924,543	0.011912	-	-	0.011912	206,425.99
KEARNEY	227,095,385	0.011912	-	-	0.011912	27,051.69
LINCOLN	224,372,204	0.011912	-	-	0.011912	26,727.32
LOGAN	94,448,579	0.011912	-	-	0.011912	11,250.74
LOUP	448,145,168	0.011900	-	-	0.011900	53,329.02
MERRICK	310,558,207	0.011912	-	-	0.011912	36,993.60
NANCE	95,931,850	0.011912	-	-	0.011912	11,427.40
HELPS	132,078,111	0.011912	-	-	0.011912	15,733.16
SHERMAN	1,314,221,307	0.011912	-	-	0.011912	156,550.31
THOMAS	64,503,566	0.011912	-	-	0.011912	7,683.72
VALLEY	1,352,882,158	0.011912	-	-	0.011912	161,155.74
WHEELER	974,465	0.012718	-	-	0.012718	123.93
<b>ESU 10 Total</b>	<b>33,617,154,857</b>					<b>\$ 4,004,435.70</b>
<b><i>ESU 11</i></b>						
ADAMS	8,976,671	0.011854	-	-	0.011854	1,064.11
DAWSON	436,506,215	0.011854	-	-	0.011854	51,743.68
FRANKLIN	1,075,404,347	0.011854	-	-	0.011854	127,478.83
FRONTIER	508,654,526	0.011854	-	-	0.011854	60,295.84
FURNAS	1,291,457,138	0.011854	-	-	0.011854	153,089.09
GOSPER	1,228,530,333	0.011854	-	-	0.011854	145,630.18
HARLAN	1,474,790,802	0.011854	-	-	0.011854	174,821.71
KEARNEY	2,328,474,934	0.011854	-	-	0.011854	276,017.97
LINCOLN	59,634,411	0.011854	-	-	0.011854	7,068.99
HELPS	3,045,568,060	0.011854	-	-	0.011854	361,021.68
RED WILLOW	44,302,900	0.011854	-	-	0.011854	5,251.73
<b>ESU 11 Total</b>	<b>11,502,300,337</b>					<b>\$ 1,363,483.81</b>

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<b><i>ESU 13</i></b>						
BANNER	354,360,410	0.015000	-	0.000721	0.015721	55,709.16
BOX BUTTE	1,967,684,534	0.015000	-	0.000721	0.015721	309,339.98
CHERRY	293,168,211	0.015000	-	0.000721	0.015721	46,088.87
CHEYENNE	1,634,676,356	0.015000	-	0.000721	0.015721	256,987.86
DAWES	1,253,574,018	0.015000	-	0.000721	0.015721	197,074.52
DEUEL	319,083,022	0.015000	-	0.000721	0.015721	50,163.16
GARDEN	925,816,733	0.015000	-	0.000721	0.015721	145,548.07
KEITH	11,805,137	0.015000	-	0.000721	0.015721	1,855.98
KIMBALL	1,157,970,423	0.015000	-	0.000721	0.015721	182,045.51
MORRILL	1,494,609,704	0.015000	-	0.000721	0.015721	234,968.11
SCOTTS BLUFF	4,162,541,141	0.015000	-	0.000721	0.015721	654,394.32
SHERIDAN	1,341,032,845	0.015000	-	0.000721	0.015721	210,824.24
SIOUX	812,706,687	0.015000	-	0.000721	0.015721	127,766.40
<b>ESU 13 Total</b>	<b>15,729,029,221</b>					<b>\$ 2,472,766.18</b>
<b><i>ESU 15</i></b>						
CHASE	1,777,024,426	0.014974	-	-	0.014974	266,091.00
DUNDY	1,084,896,987	0.014974	-	-	0.014974	162,453.39
FRONTIER	732,481,250	0.014974	-	-	0.014974	109,681.48
FURNAS	121,012,889	0.014974	-	-	0.014974	18,120.61
HAYES	667,953,017	0.014974	-	-	0.014974	100,019.55
HITCHCOCK	949,694,553	0.014974	-	-	0.014974	142,207.53
LINCOLN	307,206,444	0.014974	-	-	0.014974	46,001.19
PERKINS	168,693	0.014974	-	-	0.014974	25.26
RED WILLOW	1,746,729,755	0.014974	-	-	0.014974	261,555.96
<b>ESU 15 Total</b>	<b>7,387,168,014</b>					<b>\$ 1,106,155.97</b>
<b><i>ESU 16</i></b>						
ARTHUR	285,756,777	0.015000	-	-	0.015000	42,863.71
CHASE	86,868,535	0.015000	-	-	0.015000	13,030.27
CHERRY	583,977,986	0.015000	-	-	0.015000	87,596.88
DEUEL	195,012,497	0.015000	-	-	0.015000	29,251.94
GARDEN	2,163,341	0.015000	-	-	0.015000	324.53
GRANT	434,376,625	0.015000	-	-	0.015000	65,156.50
HAYES	18,053,244	0.015000	-	-	0.015000	2,707.98
HOOVER	464,293,692	0.015000	-	-	0.015000	69,644.46
KEITH	2,715,122,358	0.015000	-	-	0.015000	407,269.43
LINCOLN	6,043,523,441	0.015000	-	-	0.015000	906,527.85
LOGAN	321,527,762	0.015000	-	-	0.015000	48,229.20
MCPHERSON	419,772,296	0.015000	-	-	0.015000	62,966.03
PERKINS	1,728,988,842	0.015000	-	-	0.015000	259,348.88
SHERIDAN	183,669,359	0.015000	-	-	0.015000	27,550.52
THOMAS	348,663,480	0.015000	-	-	0.015000	52,299.67
<b>ESU 16 Total</b>	<b>13,831,770,235</b>					<b>\$ 2,074,767.85</b>
<b><i>ESU 17</i></b>						
BOYD	19,073,362	0.015000	-	-	0.015000	2,860.99
BROWN	1,143,480,334	0.015000	-	-	0.015000	171,522.54
CHERRY	2,182,329,222	0.015000	-	-	0.015000	327,352.17
KEYA PAHA	685,556,968	0.015000	-	-	0.015000	102,833.70
ROCK	870,784,613	0.015000	-	-	0.015000	130,617.86
<b>ESU 17 Total</b>	<b>4,901,224,499</b>					<b>\$ 735,187.26</b>

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<b><i>ESU 18</i></b>						
LANCASTER	39,670,305,901	0.015000	-	-	0.015000	5,950,579.27
<b>ESU 18 Total</b>	<b>39,670,305,901</b>					<b>\$ 5,950,579.27</b>
<b><i>ESU 19</i></b>						
DOUGLAS	34,884,142,075	0.015000	-	-	0.015000	5,232,926.53
SARPY	1,556,775,600	0.015000	-	-	0.015000	233,516.56
<b>ESU 19 Total</b>	<b>36,440,917,675</b>					<b>\$ 5,466,443.09</b>
<b>STATE TOTALS</b>	<b>379,118,936,082</b>					<b>\$ 55,010,398.08</b>