

Nebraska Department of Revenue Property Assessment Division
2025 School Adjusted Values by School System, for use in 2025-2026 state aid calculations
Certified to Dept. of Education October 10, 2025, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2025 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2025 Adjusted System Value
KENESAW 3	01-0003	3	600,009,963	10,574,924	1.762%	610,584,887
HASTINGS 18	01-0018	3	1,862,229,887	45,980,772	2.469%	1,908,210,659
ADAMS CENTRAL HIGH 90	01-0090	3	2,542,061,825	44,862,455	1.765%	2,586,924,280
SILVER LAKE 123	01-0123	3	1,019,726,920	4,260,294	0.418%	1,023,987,214
NELIGH-OAKDALE 9	02-0009	3	804,069,988	5,536,196	0.689%	809,606,184
ELGIN 18	02-0018	3	1,076,131,896	10,161,404	0.944%	1,086,293,300
SUMMERLAND 115	02-0115	3	1,545,526,891	26,601,879	1.721%	1,572,128,770
ARTHUR CO HIGH 500	03-0500	3	298,397,740	851	0.000%	298,398,591
BANNER 1	04-0001	3	396,450,013	7,477,630	1.886%	403,927,643
SANDHILLS 71	05-0071	3	506,452,340	14,208,442	2.805%	520,660,782
BOONE CENTRAL 1	06-0001	3	2,177,757,322	25,236,254	1.159%	2,202,993,576
ST EDWARD 17	06-0017	3	639,982,450	2,863,170	0.447%	642,845,620
RIVERSIDE 75	06-0075	3	1,209,066,709	1,215,555	0.101%	1,210,282,264
ALLIANCE 6	07-0006	3	1,450,228,126	10,592,481	0.730%	1,460,820,607
HEMINGFORD 10	07-0010	3	868,502,082	15,625,422	1.799%	884,127,504
BOYD COUNTY SCH 51	08-0051	3	901,226,393	22,777,116	2.527%	924,003,509
AINSWORTH 10	09-0010	3	1,135,351,947	10,431,106	0.919%	1,145,783,053
GIBBON 2	10-0002	3	804,581,085	-3,443,473	-0.428%	801,137,612
KEARNEY 7	10-0007	3	5,564,057,578	118,974,287	2.138%	5,683,031,865
ELM CREEK 9	10-0009	3	546,079,469	199,834	0.037%	546,279,303
SHELTON 19	10-0019	3	476,049,762	-1,164,607	-0.245%	474,885,155
RAVENNA 69	10-0069	3	932,698,401	-6,010,956	-0.644%	926,687,445
PLEASANTON 105	10-0105	3	536,913,643	-7,028,831	-1.309%	529,884,812
AMHERST 119	10-0119	3	491,628,107	-7,766,890	-1.580%	483,861,217
TEKAMAH-HERMAN 1	11-0001	3	1,228,524,051	7,849,190	0.639%	1,236,373,241
OAKLAND-CRAIG 14	11-0014	3	728,784,751	2,165,927	0.297%	730,950,678
LYONS-DECATUR NORTHEAST 20	11-0020	3	730,606,342	1,298,858	0.178%	731,905,200
DAVID CITY 56	12-0056	3	1,858,548,172	48,411,967	2.605%	1,906,960,139
EAST BUTLER 2R	12-0502	3	1,302,797,378	28,118,229	2.158%	1,330,915,607
PLATTSMOUTH 1	13-0001	3	1,199,939,223	40,383,022	3.365%	1,240,322,245
WEeping WATER 22	13-0022	3	497,624,034	10,470,631	2.104%	508,094,665
LOUISVILLE 32	13-0032	3	788,243,324	22,492,617	2.854%	810,735,941
CONESTOGA 56	13-0056	3	1,130,095,715	35,662,800	3.156%	1,165,758,515
ELMWOOD-MURDOCK 97	13-0097	3	643,175,091	14,430,008	2.244%	657,605,099
HARTINGTON-NEWCASTLE 8	14-0008	3	1,711,380,860	28,124,126	1.643%	1,739,504,986
RANDOLPH 45	14-0045	3	1,101,527,804	8,978,756	0.815%	1,110,506,560
LAUREL-CONCORD-COLERIDGE 54	14-0054	3	1,572,042,228	29,000,521	1.845%	1,601,042,749
WYNOT 101	14-0101	3	281,177,467	7,416,678	2.638%	288,594,145
CHASE COUNTY SCHOOLS 10	15-0010	3	1,695,207,524	14,587,610	0.861%	1,709,795,134
WAUNETA-PALISADE 536	15-0536	3	523,734,638	-3,646,274	-0.696%	520,088,364
VALENTINE HIGH 6	16-0006	3	1,913,660,772	26,146,964	1.366%	1,939,807,736
CODY-KILGORE 30	16-0030	3	270,205,009	3,335,584	1.234%	273,540,593
SIDNEY 1	17-0001	3	820,495,471	14,470,823	1.764%	834,966,294
LEYTON 3	17-0003	3	489,763,747	6,213,232	1.269%	495,976,979
POTTER-DIX 9	17-0009	3	404,255,690	6,199,462	1.534%	410,455,152
SUTTON 2	18-0002	3	1,028,130,692	20,442,930	1.988%	1,048,573,622
HARVARD 11	18-0011	3	501,077,044	11,493,533	2.294%	512,570,577
SANDY CREEK 1C	18-0501	3	1,351,398,281	26,751,393	1.980%	1,378,149,674
LEIGH 39	19-0039	3	624,296,495	1,796,043	0.288%	626,092,538
CLARKSON 58	19-0058	3	593,321,061	3,039,807	0.512%	596,360,868
HOWELLS-DODGE 70	19-0070	3	1,040,529,319	6,347,935	0.610%	1,046,877,254
SCHUYLER CENTRAL HIGH 123	19-0123	3	1,977,174,190	27,529,554	1.392%	2,004,703,744
WEST POINT 1	20-0001	3	1,984,278,605	5,588,082	0.282%	1,989,866,687
BANCROFT-ROSALIE 20	20-0020	3	612,338,281	830,573	0.136%	613,168,854
WISNER-PILGER 30	20-0030	3	1,348,605,526	6,003,125	0.445%	1,354,608,651

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ANSELMO-MERNA 15	21-0015	3	706,919,867	16,186,149	2.290%	723,106,016
BROKEN BOW 25	21-0025	3	1,091,277,559	21,037,933	1.928%	1,112,315,492
ANSLEY 44	21-0044	3	411,577,119	9,163,139	2.226%	420,740,258
SARGENT 84	21-0084	3	410,873,300	10,345,998	2.518%	421,219,298
ARNOLD 89	21-0089	3	520,153,970	11,719,399	2.253%	531,873,369
CALLAWAY 180	21-0180	3	530,078,809	12,298,534	2.320%	542,377,343
SO SIOUX CITY 11	22-0011	3	1,718,036,866	-11,672,186	-0.679%	1,706,364,680
HOMER 31	22-0031	3	621,932,974	15,631,899	2.513%	637,564,873
CHADRON 2	23-0002	3	762,000,941	7,984,986	1.048%	769,985,927
CRAWFORD 71	23-0071	3	315,339,992	4,494,549	1.425%	319,834,541
LEXINGTON 1	24-0001	3	1,535,228,546	1,067,068	0.070%	1,536,295,614
OVERTON 4	24-0004	3	477,089,316	-1,339,301	-0.281%	475,750,015
COZAD 11	24-0011	3	1,135,724,702	-3,046,042	-0.268%	1,132,678,660
GOTHENBURG 20	24-0020	3	1,168,215,070	2,221,563	0.190%	1,170,436,633
SUMNER-EDDYVILLE-MILLER 101	24-0101	3	501,341,728	-3,944,976	-0.787%	497,396,752
CREEK VALLEY 25	25-0025	3	552,981,700	6,298,153	1.139%	559,279,853
SOUTH PLATTE 95	25-0095	3	618,668,245	4,222,702	0.683%	622,890,947
PONCA 1	26-0001	3	692,056,317	3,466,131	0.501%	695,522,448
ALLEN 70	26-0070	3	537,304,426	-4,108,078	-0.765%	533,196,348
EMERSON-HUBBARD 561	26-0561	3	700,200,506	7,983,390	1.140%	708,183,896
FREMONT 1	27-0001	3	3,994,308,317	35,720,809	0.894%	4,030,029,126
SCRIBNER-SNYDER 62	27-0062	3	682,473,377	513,636	0.075%	682,987,013
LOGAN VIEW 594	27-0594	3	1,194,915,828	5,810,782	0.486%	1,200,726,610
NORTH BEND CENTRAL 595	27-0595	3	1,480,686,006	5,988,515	0.404%	1,486,674,521
OMAHA 1	28-0001	5	36,210,937,346	864,148,220	2.386%	37,075,085,566
ELKHORN 10	28-0010	3	11,828,386,370	321,692,880	2.720%	12,150,079,250
DOUGLAS CO. WEST COMMUNITY 15	28-0015	3	1,926,820,355	46,621,215	2.420%	1,973,441,570
MILLARD 17	28-0017	3	17,211,590,758	390,786,066	2.270%	17,602,376,824
RALSTON 54	28-0054	3	2,609,004,635	48,512,518	1.859%	2,657,517,153
BENNINGTON 59	28-0059	3	3,096,216,080	91,983,310	2.971%	3,188,199,390
WESTSIDE 66	28-0066	3	5,222,388,240	128,157,697	2.454%	5,350,545,937
DUNDY CO 117	29-0117	3	1,194,740,704	647,786	0.054%	1,195,388,490
FILLMORE CO. DIST 25	30-0025	3	1,401,054,650	27,070,234	1.932%	1,428,124,884
SHICKLEY 54	30-0054	3	616,052,855	14,698,970	2.386%	630,751,825
FRANKLIN R6	31-0506	3	554,057,118	-210,557	-0.038%	553,846,561
MAYWOOD 46	32-0046	3	451,368,958	1,805,841	0.400%	453,174,799
EUSTIS-FARNAM 95	32-0095	3	582,075,949	1,323,765	0.227%	583,399,714
MEDICINE VALLEY 125	32-0125	3	392,615,371	1,768,094	0.450%	394,383,465
ARAPAHOE 18	33-0018	3	669,489,500	-785,056	-0.117%	668,704,444
CAMBRIDGE 21	33-0021	3	485,983,204	3,783,241	0.778%	489,766,445
SOUTHERN VALLEY 540	33-0540	3	1,126,244,187	19,893,105	1.766%	1,146,137,292
SOUTHERN 1	34-0001	3	604,418,505	8,453,850	1.399%	612,872,355
BEATRICE 15	34-0015	3	1,903,405,982	20,042,405	1.053%	1,923,448,387
FREEMAN 34	34-0034	3	856,120,988	10,296,074	1.203%	866,417,062
DILLER-ODELL 100	34-0100	3	816,172,946	9,377,004	1.149%	825,549,950
GARDEN CO HIGH 1	35-0001	3	1,014,834,091	21,241,774	2.093%	1,036,075,865
BURWELL HIGH 100	36-0100	3	650,539,301	20,363,118	3.130%	670,902,419
ELWOOD 30	37-0030	3	862,868,054	5,979,235	0.693%	868,847,289
HYANNIS HIGH 11	38-0011	3	833,448,182	15,977,375	1.917%	849,425,557
CENTRAL VALLEY 60	39-0060	3	1,139,727,863	-18,108,645	-1.589%	1,121,619,218
GRAND ISLAND 2	40-0002	3	5,243,434,719	120,098,189	2.290%	5,363,532,908
NORTHWEST HIGH 82	40-0082	3	1,358,288,747	12,510,969	0.921%	1,370,799,716
WOOD RIVER HIGH 83	40-0083	3	1,004,827,251	15,566,982	1.549%	1,020,394,233
DONIPHAN-TRUMBULL 126	40-0126	3	921,099,394	16,918,084	1.837%	938,017,478
GILTNER 2	41-0002	3	474,161,499	11,173,316	2.356%	485,334,815

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HAMPTON 91	41-0091	3	470,599,290	10,547,662	2.241%	481,146,952
AURORA 4R	41-0504	3	2,260,650,832	45,117,923	1.996%	2,305,768,755
ALMA 2	42-0002	3	559,752,700	14,557,633	2.601%	574,310,333
HAYES CENTER 79	43-0079	3	513,740,861	-11,274,663	-2.195%	502,466,198
HITCHCOCK COUNTY SCHOOLS 70	44-0070	3	565,145,135	-12,786,283	-2.262%	552,358,852
O'NEILL 7	45-0007	3	1,540,293,435	51,124,201	3.319%	1,591,417,636
STUART 44	45-0044	3	245,297,973	7,973,600	3.251%	253,271,573
CHAMBERS 137	45-0137	3	400,412,418	15,280,841	3.816%	415,693,259
WEST HOLT PUBLIC SCH 239	45-0239	3	1,384,235,358	48,630,674	3.513%	1,432,866,032
MULLEN 1	46-0001	3	780,327,134	16,290,265	2.088%	796,617,399
ST PAUL 1	47-0001	3	839,796,600	-6,202,363	-0.739%	833,594,237
CENTURA 100	47-0100	3	759,143,911	185,723	0.024%	759,329,634
ELBA 103	47-0103	3	200,627,694	-3,340,907	-1.665%	197,286,787
FAIRBURY 8	48-0008	3	1,613,563,085	13,612,525	0.844%	1,627,175,610
TRI COUNTY 300	48-0300	3	1,203,987,105	8,903,982	0.740%	1,212,891,087
MERIDIAN 303	48-0303	3	572,652,765	4,132,097	0.722%	576,784,862
STERLING 33	49-0033	3	472,308,423	4,645,353	0.984%	476,953,776
JOHNSON CO CENTRAL 50	49-0050	3	1,070,826,614	10,326,788	0.964%	1,081,153,402
WILCOX-HILDRETH 1	50-0001	3	986,628,200	15,081,987	1.529%	1,001,710,187
AXTELL R1	50-0501	3	754,632,855	17,093,578	2.265%	771,726,433
MINDEN R3	50-0503	3	1,747,043,734	39,485,348	2.260%	1,786,529,082
OGALLALA 1	51-0001	3	1,747,758,520	27,570,075	1.577%	1,775,328,595
PAXTON 6	51-0006	3	671,713,978	3,000,457	0.447%	674,714,435
KEYA PAHA CO HIGH 100	52-0100	3	710,119,694	25,810,276	3.635%	735,929,970
KIMBALL 1	53-0001	3	998,227,150	7,563,969	0.758%	1,005,791,119
CREIGHTON 13	54-0013	3	717,916,326	5,152,245	0.718%	723,068,571
CROFTON 96	54-0096	3	901,019,866	17,968,138	1.994%	918,988,004
NIORARA 1R	54-0501	3	286,416,792	2,300,934	0.803%	288,717,726
ISANTI C5	54-0505	3	8,676,951	82,458	0.950%	8,759,409
WAUSA 76R	54-0576	3	545,685,588	5,615,591	1.029%	551,301,179
VERDIGRE 83R	54-0583	3	428,922,871	2,512,277	0.586%	431,435,148
BLOOMFIELD 86R	54-0586	3	905,617,322	5,481,152	0.605%	911,098,474
LINCOLN 1	55-0001	4	39,652,336,620	-175,666,118	-0.443%	39,476,670,502
WAVERLY 145	55-0145	3	2,897,877,289	-17,124,450	-0.591%	2,880,752,839
MALCOLM 148	55-0148	3	652,668,668	-10,499,838	-1.609%	642,168,830
NORRIS 160	55-0160	3	2,745,822,385	-31,211,378	-1.137%	2,714,611,007
RAYMOND CENTRAL 161	55-0161	3	1,205,595,312	-2,083,300	-0.173%	1,203,512,012
NORTH PLATTE 1	56-0001	3	3,358,978,174	3,085,715	0.092%	3,362,063,889
BRADY 6	56-0006	3	424,475,082	598,484	0.141%	425,073,566
MAXWELL 7	56-0007	3	410,206,161	571,208	0.139%	410,777,369
HERSHEY 37	56-0037	3	700,556,798	823,106	0.117%	701,379,904
SUTHERLAND 55	56-0055	3	520,300,883	601,075	0.116%	520,901,958
WALLACE 65R	56-0565	3	628,175,363	-698,896	-0.111%	627,476,467
STAPLETON R1	57-0501	3	460,499,497	12,746,836	2.768%	473,246,333
LOUP CO 25	58-0025	3	448,632,297	445,315	0.099%	449,077,612
MADISON 1	59-0001	3	1,147,701,007	8,835,226	0.770%	1,156,536,233
NORFOLK 2	59-0002	3	4,292,995,775	-1,850,874	-0.043%	4,291,144,901
BATTLE CREEK 5	59-0005	3	918,220,017	5,015,130	0.546%	923,235,147
NEWMAN GROVE 13	59-0013	3	880,702,789	5,431,524	0.617%	886,134,313
ELKHORN VALLEY 80	59-0080	3	1,030,595,257	4,743,216	0.460%	1,035,338,473
MCPHERSON CO HIGH 90	60-0090	3	410,633,000	3,844	0.001%	410,636,844
CENTRAL CITY 4	61-0004	3	1,364,845,603	761,548	0.056%	1,365,607,151
PALMER 49	61-0049	3	393,246,000	-3,735,177	-0.950%	389,510,823
BAYARD 21	62-0021	3	418,371,338	2,439,076	0.583%	420,810,414
BRIDGEPORT 63	62-0063	3	819,691,032	3,564,508	0.435%	823,255,540

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FULLERTON 1	63-0001	3	680,456,791	-8,015,342	-1.178%	672,441,449
TWIN RIVER 30	63-0030	3	1,338,582,404	-1,179,314	-0.088%	1,337,403,090
JOHNSON-BROCK 23	64-0023	3	679,621,720	-153,564	-0.023%	679,468,156
AUBURN 29	64-0029	3	944,746,081	-2,365,181	-0.250%	942,380,900
LAWRENCE/NELSON 5	65-0005	3	577,273,151	4,237,109	0.734%	581,510,260
SUPERIOR 11	65-0011	3	652,599,436	114,060	0.017%	652,713,496
SYRACUSE-DUNBAR-AVOCA 27	66-0027	3	1,252,696,506	29,482,781	2.354%	1,282,179,287
NEBRASKA CITY 111	66-0111	3	1,385,746,787	39,472,088	2.848%	1,425,218,875
PALMYRA OR1	66-0501	3	950,795,812	5,643,876	0.594%	956,439,688
PAWNEE CITY 1	67-0001	3	451,398,416	10,899,559	2.415%	462,297,975
LEWISTON 69	67-0069	3	615,720,363	12,102,184	1.966%	627,822,547
PERKINS COUNTY SCHOOLS 20	68-0020	3	1,565,849,973	-1,792,432	-0.114%	1,564,057,541
HOLDREGE 44	69-0044	3	1,594,139,673	20,087,792	1.260%	1,614,227,465
BERTRAND 54	69-0054	3	808,678,747	1,421,483	0.176%	810,100,230
LOOMIS 55	69-0055	3	677,171,292	9,223,760	1.362%	686,395,052
PIERCE 2	70-0002	3	1,235,355,877	-12,718,223	-1.030%	1,222,637,654
PLAINVIEW 5	70-0005	3	1,055,708,600	-6,589,650	-0.624%	1,049,118,950
OSMOND 42R	70-0542	3	595,184,739	-8,585,547	-1.443%	586,599,192
COLUMBUS 1	71-0001	3	3,076,960,669	-16,473,457	-0.535%	3,060,487,212
LAKEVIEW COMMUNITY 5	71-0005	3	2,108,105,372	-3,603,548	-0.171%	2,104,501,824
HUMPHREY 67	71-0067	3	1,255,398,426	-1,816,924	-0.145%	1,253,581,502
CROSS COUNTY 15	72-0015	3	1,128,094,195	23,329,761	2.068%	1,151,423,956
OSCEOLA 19	72-0019	3	714,585,782	22,902,539	3.205%	737,488,321
SHELBY-RISING CITY 32	72-0032	3	1,078,397,853	30,357,431	2.815%	1,108,755,284
HIGH PLAINS COMMUNITY 75	72-0075	3	1,129,183,986	15,479,959	1.371%	1,144,663,945
MCCOOK 17	73-0017	3	1,123,991,383	20,293,436	1.805%	1,144,284,819
SOUTHWEST 179	73-0179	3	925,357,435	23,131,485	2.500%	948,488,920
FALLS CITY 56	74-0056	3	1,368,592,316	-25,371,036	-1.854%	1,343,221,280
HUMBOLDT TABLE RK STEINAUER 70	74-0070	3	1,112,899,433	-11,543,588	-1.037%	1,101,355,845
ROCK CO HIGH 100	75-0100	3	870,641,956	23,501,606	2.699%	894,143,562
CRETE 2	76-0002	3	1,790,575,048	-21,225,484	-1.185%	1,769,349,564
DORCHESTER 44	76-0044	3	473,163,606	-145,604	-0.031%	473,018,002
WILBER-CLATONIA 82	76-0082	3	937,046,872	-558,796	-0.060%	936,488,076
EXETER-MILLIGAN-FRIEND 90	76-0090	3	1,449,119,330	13,787,731	0.951%	1,462,907,061
BELLEVUE 1	77-0001	3	5,304,779,756	33,759,009	0.636%	5,338,538,765
PAPILLION-LAVISTA 27	77-0027	3	10,209,530,981	86,917,351	0.851%	10,296,448,332
GRETN 37	77-0037	3	6,200,101,008	47,635,618	0.768%	6,247,736,626
SPRINGFIELD PLATTEVIEW 46	77-0046	3	3,721,563,845	56,833,170	1.527%	3,778,397,015
ASHLAND-GREENWOOD 1	78-0001	3	1,560,522,221	48,455,589	3.105%	1,608,977,810
YUTAN 9	78-0009	3	497,620,980	14,126,047	2.839%	511,747,027
WAHOO 39	78-0039	3	1,517,417,463	31,249,353	2.059%	1,548,666,816
MEAD 72	78-0072	3	554,751,875	6,374,022	1.149%	561,125,897
CEDAR BLUFFS 107	78-0107	3	396,987,001	6,130,761	1.544%	403,117,762
MINATARE 2	79-0002	3	66,963,370	1,318,377	1.969%	68,281,747
MORRILL 11	79-0011	3	512,876,742	10,135,696	1.976%	523,012,438
GERING 16	79-0016	3	1,117,627,753	23,971,380	2.145%	1,141,599,133
MITCHELL 31	79-0031	3	427,320,886	8,620,230	2.017%	435,941,116
SCOTTSBLUFF 32	79-0032	3	2,118,849,452	47,479,805	2.241%	2,166,329,257
MILFORD 5	80-0005	3	917,954,152	18,288,140	1.992%	936,242,292
SEWARD 9	80-0009	3	2,191,752,753	52,305,738	2.386%	2,244,058,491
CENTENNIAL 67R	80-0567	3	2,017,182,373	26,919,109	1.334%	2,044,101,482
HAY SPRINGS 3	81-0003	3	238,089,956	4,191,624	1.761%	242,281,580
GORDON-RUSHVILLE HIGH SCH 10	81-0010	3	1,270,991,964	22,294,669	1.754%	1,293,286,633
LOUP CITY 1	82-0001	3	871,229,617	12,096,880	1.388%	883,326,497
LITCHFIELD 15	82-0015	3	327,785,334	6,201,596	1.892%	333,986,930

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2025 School Adjusted Values by School System, for use in 2025-2026 state aid calculations
Certified to Dept. of Education October 10, 2025, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2025 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2025 Adjusted System Value
SIOUX CO HIGH 500	83-0500	3	664,864,529	15,261,189	2.295%	680,125,718
STANTON 3	84-0003	3	928,773,234	20,343	0.002%	928,793,577
DESHLER 60	85-0060	3	686,893,327	6,680,468	0.973%	693,573,795
THAYER CENTRAL COMM 70	85-0070	3	1,105,194,719	10,285,765	0.931%	1,115,480,484
BRUNING-DAVENPORT UNIF	85-2001	3	1,087,273,900	14,161,552	1.302%	1,101,435,452
THEDFORD HIGH 1	86-0001	3	401,516,935	54,710	0.014%	401,571,645
PENDER 1	87-0001	3	819,691,976	-2,879,387	-0.351%	816,812,589
WALTHILL 13	87-0013	3	247,672,301	-2,548,552	-1.029%	245,123,749
UMO N HO NATION SCH 16	87-0016	3	28,161,892	-337,232	-1.197%	27,824,660
WINNEBAGO 17	87-0017	3	155,479,800	-1,387,688	-0.893%	154,092,112
ORD 5	88-0005	3	1,087,322,600	32,704,396	3.008%	1,120,026,996
ARCADIA 21	88-0021	3	211,536,686	6,671,036	3.154%	218,207,722
BLAIR 1	89-0001	3	3,003,865,427	48,275,087	1.607%	3,052,140,514
FORT CALHOUN 3	89-0003	3	719,455,484	15,011,350	2.086%	734,466,834
ARLINGTON 24	89-0024	3	1,020,020,501	21,678,587	2.125%	1,041,699,088
WAYNE 17	90-0017	3	1,501,690,307	-4,880,539	-0.325%	1,496,809,768
WAKEFIELD 60R	90-0560	3	774,130,915	-6,169,678	-0.797%	767,961,237
WINSIDE 595	90-0595	3	678,831,641	-5,312,016	-0.783%	673,519,625
RED CLOUD 2	91-0002	3	491,277,354	-4,080,929	-0.831%	487,196,425
BLUE HILL 74	91-0074	3	495,479,827	1,819,522	0.367%	497,299,349
WHEELER CENTRAL 45	92-0045	3	830,080,303	2,924,184	0.352%	833,004,487
YORK 12	93-0012	3	1,702,141,877	-6,440,060	-0.378%	1,695,701,817
MCCOOL JUNCTION 83	93-0083	3	514,011,972	-194,877	-0.038%	513,817,095
HEARTLAND 96	93-0096	3	1,140,853,835	4,994,305	0.438%	1,145,848,140
State Totals 244 systems 2025-2026			378,548,706,986	4,298,116,798	1.135%	382,846,823,784

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.