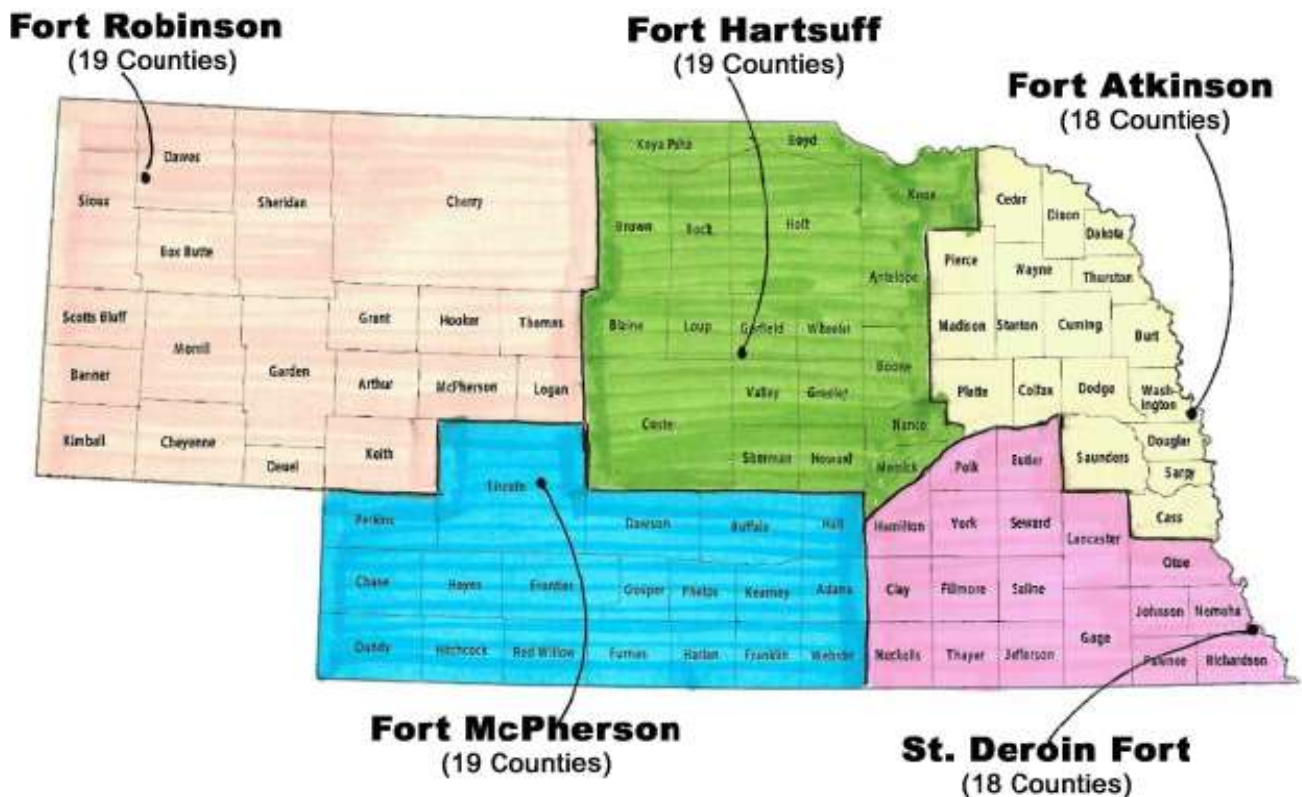


EPIC Option Distributions (Page 1)

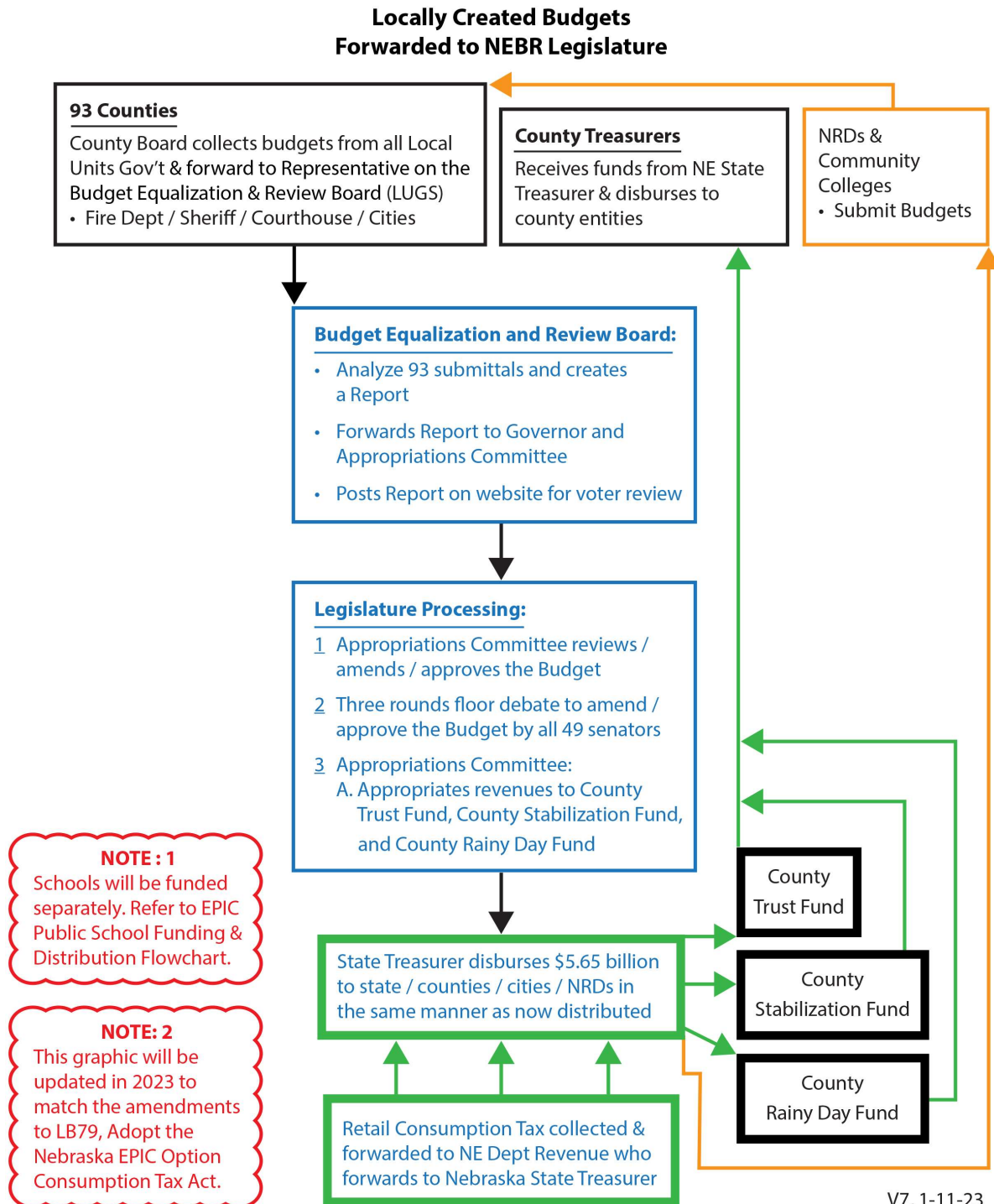
The proposed process for collecting and distributing the consumption tax is in Legislative Bill LB79 / AM314. LB79 and AM314 can be read in their entirety at www.nebraskalegislature.gov or www.EPICOption.org.



Budget Equalization and Review Board Regions & School Equalization and Review Board Regions

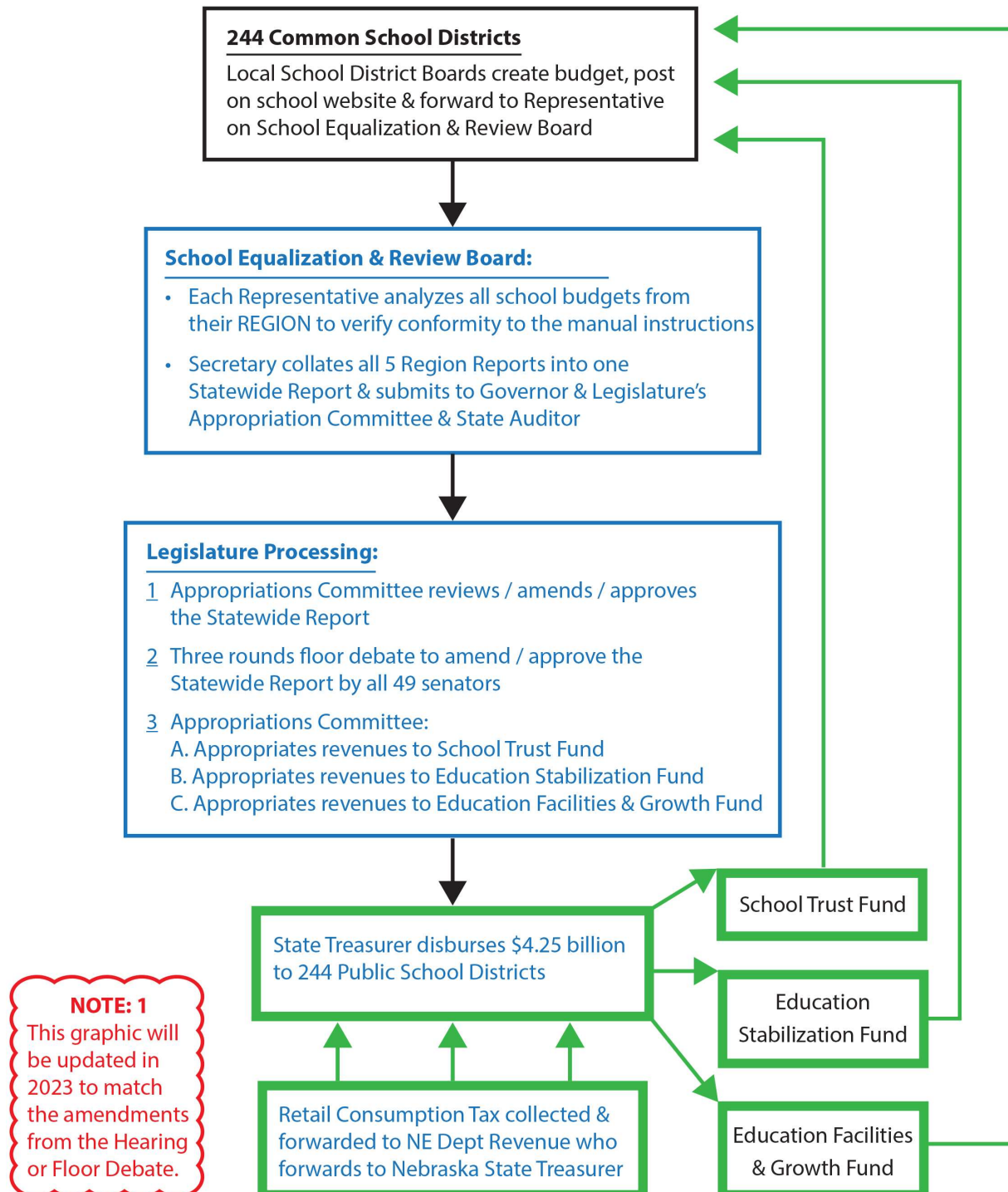


The EPIC County Funding & Distribution Flowchart



The EPIC Public School Funding & Distribution Flowchart

Locally Created School Budgets Forwarded to NEBR Legislature



EPIC Option Distributions (Page 4)**County Trust Fund**

- Budget Equalization and Review Board consisting of five regional representatives are appointed by county commissioners of their region.
- Funds all 93 county budgets
- Funds the budgets of all local units of government.
- State Treasurer pays directly to each county's bank account.
- County Treasurer pays directly to the bank accounts of each local unit of government.

County Stabilization Fund

- Each county receives additional revenue based upon their Special Expenditure Needs Distributions (SEND) scores
- SEND Scores include:
 - Basic services score
 - Roads score
 - Hospitals score
 - An overall SEND Score

County Rainy Day Fund

Those counties experiencing losses or damages due to fires, natural disasters or other kinds of calamities and disasters would receive relief for the rebuilding of structures or for renting temporary work space from this fund.

School Trust Fund

- School Equalization and Review Board consisting of 5 representative are appointed by the county commissioners of their region.
- Funds all school district budgets.
- School budgets are based upon a five-year average of budgets plus a two percent increase.
- State Treasurer pays directly to the bank account of each school district.

Education Stabilization Fund

- Each School District receives additional revenue based upon their Stabilization Scores.
- Stabilization Scores include:
 - Special Student Needs score
 - Transportation score
 - Technology score
 - Textbook score
 - Poverty score
 - An overall stabilization score

Education Facilities & Growth Fund

- Funds construction of new buildings and facilities.
- Funds maintenance of current buildings and facilities.
- Funds new programs
- Funds student growth.

