

#### WHO WE ARE

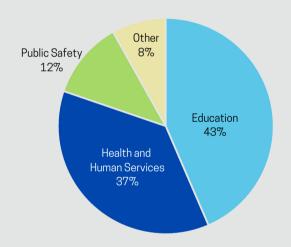
OpenSky is a nonprofit, nonpartisan research organization that examines tax, budget and school finance policy in the state of Nebraska. We aim to make tax and budget policy accessible and equitable.

#### **OUR MISSION**

OpenSky works to improve opportunities, for every Nebraska by providing impartial and precise research, analysis, education and leadership.

### PROTECTING STATE PRIORITIES

Tax and budget policy impact everything from how we educate our children, provide health care for our residents, protect our communities and grow our economy. More than 90% of the state's discretionary budget goes to K-12 and higher education, health and human services, law enforcement and public safety. When budget cuts are needed, these state services are often the first on the chopping block.



### **WORKING FOR AN EQUITABLE TAX CODE**



Just as important as how the state funds key priorities is how the state raises money. Nebraska has a regressive tax code, meaning that our lowest paid neighbors pay a greater percentage of their income in taxes. OpenSky works to ensure we all pay our fair share to fund "The Good Life."

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# **BUDGET QUICK FACTS**

More than 329,000 students are educated by 23,856 teachers in 1,106 public schools each year.





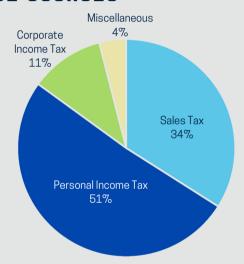
Approximately 135,000 students attend the University of Nebraska, state colleges and community colleges each year.

More than 156,000 children receive health care through Medicaid and the Children's Health Insurance Program each month.



#### STATE REVENUE SOURCES

How the state raises revenue has as much impact on Nebraska's families and businesses as its spending decisions. The state collects a variety of taxes and fees from people and businesses and also receives money from the federal government to assist in providing services. In general, Nebraska has ranked in the middle of states for taxes when measured against various economic growth statistics and in the bottom half of states for spending, per the U.S. Census Bureau.



## **PROPERTY TAXES**



Nebraskans also pay taxes to their local governments, which fund services like libraries, schools, parks police and fire protection and road maintenance. More money is raised through local property taxes than through any state tax, although the state offsets that amount through various tax credits and refunds.