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# REVIEW OF APPLIED URBAN RESEARCH

## CENTER FOR APPLIED URBAN RESEARCH

COLLEGE OF PUBLIC AFFAIRS AND COMMUNITY SERVICE

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UNIVERSITY OF NEBRASKA AT OMAHA

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### TAXING SERVICES IN NEBRASKA — A REVENUE FORECAST

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#### Introduction

With the demand for state and local government services increasing at a rate greater than most present tax structures can accommodate, either additional resources must be shifted from the private to the public sector or public services must approach an upper bound. The recent statements from Mayor Zorinsky and Governor Exon highlight the potential fiscal difficulties in Nebraska.

Since state and local tax yields tend to be inelastic with respect to increasing levels of real personal income, tax structures must be developed which capture relative increases in real income or governmental units must scale back the quantity and/or quality of services provided. In the event elected public officials in Nebraska opt for increasing public resources, the model developed in this paper will provide an initial framework from which a more comprehensive and sophisticated analysis could be launched.

Expanding the sales tax base to include services is preferable to increasing the sales tax rate for two reasons; first, personal consumption expenditures on services is increasing as a percentage of total consumption outlays which implies the yield elasticity of revenue from this source would exceed unit and, secondly, consumption of services tends to increase at an increasing rate relative to personal income which would tend to lessen the over all regressivity of the sales tax.

#### The Model

The model presented below offers a first approximation of incremental tax receipts of the State of Nebraska by broadening

the sales tax base to include services.<sup>1</sup> The model is a simple four equation recursive system outlined below.

$$\text{Eq. 1: } YPNB = a + b*YPUS + c*FPI + u$$

$$\text{Eq. 2: } CNB = h*YPNB$$

$$\text{Eq. 3: } C_sNB = k*CNB$$

$$\text{Eq. 4: } TR = r*C_sNB$$

where

YPNB = Nebraska personal income

YPUS = Personal income in United States

FPI = Farm proprietor income

C = Consumption expenditures-United States

C<sub>s</sub> = Consumption expenditures on services-  
United States

r = Sales tax rate in Nebraska

TR = Tax revenue in Nebraska

The magnitude of h was determined by analyzing the historical ratio of C/YP for the United States. Similarly, k was determined by the historical relationship of C<sub>s</sub> to C for the United States and the assumption that Nebraska residents have similar expenditure propensities.

The historical accuracy of the Nebraska personal income equation<sup>2</sup> is detailed in Table 1. Projections of Nebraska personal income are presented in Table 2. The historical relationship between C/YP (h) and C<sub>s</sub>/C (k) are highlighted in Table 3.

Projections of additional tax receipts are set forth in Table 4. Expanding the sales tax base to include services would have resulted in \$72.6 million in additional tax revenue in 1974 and \$75.0 million in 1975. The additional revenue that would be generated in 1980 is projected to be \$96.9 million, up 29 percent over the 1975 level.

\*The author is a Research Analyst, Union Pacific Railroad.

<sup>1</sup>Excludes professional services; doctors, lawyers, dentists, etc.



TABLE 1 HISTORICAL ACCURACY OF NEBRASKA PERSONAL INCOME MODEL			
Year	Actual (billions of dollars)	Fitted	Variance*
1948	1.909	1.747	- 8.5
1949	1.697	1.711	0.8
1950	1.978	1.844	- 6.7
1951	2.067	2.031	- 1.7
1952	2.187	2.136	- 2.3
1953	2.125	2.230	4.9
1954	2.253	2.241	- 0.5
1955	2.191	2.370	8.2
1956	2.274	2.511	10.4
1957	2.615	2.627	0.4
1958	2.722	2.698	- 0.9
1959	2.775	2.834	2.1
1960	2.994	2.948	- 1.5
1961	3.047	3.052	0.2
1962	3.275	3.218	- 1.7
1963	3.342	3.364	0.7
1964	3.480	3.565	2.4
1965	3.849	3.840	- 0.2
1966	4.240	4.153	- 2.1
1967	4.398	4.418	0.4
1968	4.659	4.799	3.0
1969	5.271	5.202	- 1.3
1970	5.641	4.469	- 1.3
1971	5.989	5.927	- 1.0
1972	6.796	6.457	- 5.0
1973	8.122	8.122	0.0
1974	7.526	7.809	3.8
*(Actual - Fitted/Actual) *100			

TABLE 2 FORECAST OF NEBRASKA PERSONAL INCOME AND CONSUMPTION EXPENDITURES ON SERVICES (billions of dollars)		
	Nebraska Personal Income	Consumption <sup>a</sup> Expenditures Services
1974 (Act)	7.526	2.42
1975	7.786	2.50
1976	8.414	2.74
1977	8.986	2.94
1978	9.235	3.04
1979	9.586	3.17
1980	9.711	3.23
<sup>a</sup> Consumption expenditures for services were derived from Nebraska personal income for the years 1974-1980 by the ratios 32.1, 32.1, 32.5, 32.7, 32.9, 33.1 and 33.3, respectively.		

TABLE 3 PERSONAL INCOME AND CONSUMPTION EXPENDITURES - UNITED STATES 1948 - 1974 (billions of dollars)				
Year	Personal Income	Consumption Expenditures		
		Total	Services	%Total
1948	210.2	173.6	54.6	24.2
1949	207.2	176.0	57.6	25.0
1950	227.6	191.0	62.4	25.6
1951	255.6	206.3	67.9	24.9
1952	272.5	216.7	73.4	25.3
1953	288.2	230.0	79.9	26.1
1954	290.1	236.5	85.4	27.6
1955	310.9	254.4	91.4	27.6
1956	333.0	266.7	98.5	27.7
1957	351.1	281.4	105.0	28.0
1958	361.2	290.1	112.0	29.0
1959	383.5	311.2	120.3	29.3
1960	400.9	325.2	128.7	30.0
1961	416.8	335.2	135.1	30.3
1962	442.6	355.1	143.0	30.2
1963	465.5	375.0	152.4	30.6
1964	497.5	401.2	163.3	30.6
1965	538.9	432.8	175.5	30.4
1966	587.2	466.3	188.6	29.9
1967	629.3	492.1	204.0	30.1
1968	688.9	536.2	221.3	29.9
1969	750.9	579.5	242.7	30.0
1970	808.3	617.6	262.6	30.1
1971	864.0	667.1	284.8	30.6
1972	944.9	729.0	310.9	30.5
1973	1055.0	805.2	336.9	29.6
1974	1150.5	876.7	369.0	32.1

TABLE 4 FORECAST OF ADDITIONAL TAX RECEIPTS IN NEBRASKA IF SALES TAX PLACED ON SERVICES 1975 - 1980 (millions of dollars)	
Year	Tax Receipts
1974	72.6
1975	75.0
1976	82.2
1977	88.2
1978	91.2
1979	95.1
1980	96.9

was used with the Omaha Industrial Foundation Number Two Tract serving as the center point. The major streets within each area were selected and, using the Omaha Street Address Telephone Directory, business firms were randomly selected.<sup>1</sup>

Interviews were conducted during both the daytime and the evening hours, Monday through Friday, during the week of April 21-25, 1975. At least two follow-up phone calls (not counting busy lines) were made for each of the firms in the sample. Firms contacted varied in both size and type. Interviewer bias was limited by asking questions that required either a "yes" or "no" or a numerical answer. At least two interviewers were used in each area. Of the 303 interviews completed, 77 (26 percent) were in the northern sector, 104 (34 percent) were in the south, and 122 (40 percent) were in the west. These totals approximate the distribution of firms among the three areas.

Survey Results

The first question in the survey pertained to the importance of crime as a relocation factor to business firms. Specifically, the question was asked: "If you were to choose another location in Omaha, how would you rate the following factors: (a) access to transportation, (b) availability of labor, (c) police security or the crime rate, and (d) the availability and price of the new location?" As Table 1 points out, the major concern was the cost and availability of a new location (49 percent of the respondents rated this as most important and 75 percent rated it as either important or most important). Access to transportation ranked second as the most important factor (43 percent), police security or the crime rate ranked third (33 percent), and the availability of labor ranked last (seven percent).

Table 1 also points out that the importance of the relocation factors varied by sector. In the western sector, police security or the crime rate and the availability and price of a new location ranked first and second, respectively. Access to transportation was third and the availability of labor a distant fourth in importance. Businesses in the southern sector ranked the access to transportation as most important with the availability and cost of a new location rated second. Factors of less concern were police security or the crime rate and the availability of labor. Businesses in the northern sector also emphasized the availability and cost of a location and access to transportation. The crime rate was third and availability of labor last.

- <sup>1</sup>Major streets chosen were:
- North: (a) 36th Street from Redman to Weber, (b) 30th Street from Sprague to Hanover, (c) 24th Street from Pinkney to Vane, (d) 16th Street from Spencer to Read, (e) all of 9th Street, (f) John Pershing Drive from Iowa to Tucker, (g) Florence Boulevard from Bristol to Reed, (h) Redick Street from 38th to 19th, (i) Ames Avenue from 33rd Street east, and (j) Fort Street from 30th Street east.
- South: (a) 42nd Street from Valley to Harrison, (b) 36th Street from Spring to Harrison, (c) 24th Street from Spring to Harrison, (d) 16th Street from 'C' to Harrison, (e) 13th Street from Atlas to Washington, (f) "F" Street from 47th to 16th, (g) "L" Street from 49th to 13th Street, (h) "Q" Street from 50th to 13th, (i) Harrison Street from 45th to 20th, (j) Deer Park Boulevard, and (k) Dahlman Avenue.
- West: (a) "L" Street from 82nd to 120th, (b) "Q" Street from 84th to 120th, (c) 87th Street from "F" to "I", (d) 88th Street from "J" to "K", (e) 89th Street from "F" to "H", (f) 90th Street from "F" to "L", (g) 96th Street from "F" to "Q", (h) 102nd Street from "F" to "L", (i) 108th Street from Spring to "Q", (j) 84th Street from "F" to "K", (k) Center Road from 87th to 114th, (l) "F" Street from 82nd to 103rd, (m) "H" Street from 89th to 90th, (n) "I" Street from 84th to 120th, and (o) "J" Street from 80th to 107th.

Of most interest is the fact that businesses in the north rated crime relatively low. In fact, only six percent rated it as the most important relocation variable while 73 percent rated it as either somewhat important or not important. Most of the responses from the smaller establishments such as restaurants, bars, and service stations emphasized access to transportation (i.e., apparently interpreted as access to customers) and the availability and price of a new location as the most important variables. In fact, several of the businesses offered comments to the effect that crime would be with them wherever they went.

The remaining three questions pertained to the seriousness of crime in the immediate area of business. Table 2 summarizes the results of these three questions. When asked "Do you consider crime in the immediate area of your business as a: serious problem, somewhat serious problem, or no problem," the majority (57 percent) indicated it was no problem while 14 percent indicated it was a serious problem. Responses to this question varied widely by sector. Businesses in the northern sector were much more likely to view crime as a problem (73 percent viewed it as either a serious or somewhat serious problem). In contrast, 46 percent of the businesses in the southern sector and only 21 percent in the west considered crime a problem (i.e., either serious or somewhat serious).

A similar response pattern was found to the question "Are you or have you been affected by crime at your current location?" While about 43 percent had been affected by crime, businesses in the northern sector had the highest percent indicating they had been affected by crime (55 percent). This was followed by those in the south (42 percent) and those in the west (37 percent).

The final question was "Are you now having or have you had problems obtaining employees to work at your firm because of crime in the area?" Only one percent of the firms indicated problems (a total of four out of 303), and all of these were located in North Omaha.

Conclusions

The survey results indicate that even though crime ranked third of the four variables when considering relocation, 43 percent consider it a somewhat serious or serious problem in the immediate area of their business and an identical percent have been affected by crime at their current location. Although business in the northern sector expressed the most concern about crime and had the highest victimization rate, they still rated the crime rate relatively low as a relocation factor. This pattern was also evident in the southern sector which ranked second to the northern sector in terms of victimization rates and attitudes toward the seriousness of crime. Yet when ranking relocation factors, the crime rate was third in importance. On the other hand, businesses in the west were least affected by crime and more than three-fourths considered crime in the immediate area of their present location as no problem. Yet, they rated crime (along with the availability and price of a new location) as a most important relocation variable. One may speculate that the crime rate was a factor in determining the location of businesses in the western sector. As a result these firms have been able to minimize the problems associated with crime, but still consider it an important factor in their location decisions.

Finally, one of the objectives of this survey was to determine whether the location of a business (e.g., north, south, and west) affected the ability of firms to attract employees. The survey results indicate that this has not been a major problem. Only four of the 303 firms contacted indicated problems obtaining employees because of crime.

THE IMPACT OF CRIME ON OMAHA BUSINESSES\*

BY

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Introduction

The purposes of this study were to determine the seriousness of crime as viewed by businesses in the Omaha area and to determine the impact of crime on business decisions regarding location and hiring employees. The study focuses on three distinct areas of Omaha to ascertain whether the present location affects attitudes toward crime.

\*The authors of this report are students at UNO who participated in applied urban research projects at CAUR during Spring Semester 1975.

Methodology

To obtain data on the impact of crime on business firms, telephone interviews were conducted with 303 businesses in the northern, southern, and western portions of Omaha. Each of the areas selected has an industrial park, either developed or in the process of being developed. In the north, the geographical area within 2½ miles of the North Omaha Industrial Foundation Tract was identified for the survey. In the south, a two mile radius was established with the South Omaha Industrial Park serving as the center point and, in the west, a two mile radius

TABLE 1  
IMPORTANCE OF RELOCATION FACTORS FOR BUSINESS FIRMS IN SELECTED AREAS OF OMAHA<sup>a</sup>

Importance of Relocation Factor	Access to Transportation		Availability of Labor		Police Security or Crime Rate		Availability and Price of New Location	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
West Sector:	122	100.0	122	100.0	122	100.0	122	100.0
Most Important	48	39.4	15	12.3	67	54.9	59	48.4
Important	22	18.0	18	14.8	31	25.4	25	20.5
Somewhat Important	25	20.5	31	25.4	15	12.3	27	22.1
Not too Important	27	22.1	58	47.5	9	7.4	11	9.0
South Sector:	104	100.0	104	100.0	104	100.0	104	100.0
Most Important	50	48.1	5	4.8	29	27.9	47	45.2
Important	15	14.4	11	10.6	29	27.9	30	28.8
Somewhat Important	15	14.4	12	11.5	27	26.0	16	15.4
Not too Important	24	23.1	76	73.1	19	18.2	11	10.6
North Sector:	77	100.0	77	100.0	77	100.0	77	100.0
Most Important	32	41.5	2	2.6	5	6.5	42	54.5
Important	25	32.5	6	7.8	16	20.8	23	29.9
Somewhat Important	9	11.7	30	39.0	27	35.1	8	10.4
Not too Important	11	14.3	39	50.6	29	37.6	4	5.2
Total:	303	100.0	303	100.0	303	100.0	303	100.0
Most Important	130	42.9	22	7.3	101	33.3	148	48.9
Important	62	20.5	35	11.5	76	25.1	78	25.7
Somewhat Important	49	16.7	73	24.1	69	22.8	51	16.8
Not too Important	62	20.5	173	57.1	57	18.8	26	8.6

<sup>a</sup>Respondents were asked to rate each category on a one to five scale (with five being most important), and the labels (i.e., Most Important, Important) were added by the interviewers. The not too important category includes both one and two ratings.

TABLE 2  
SERIOUSNESS OF CRIME IN THE IMMEDIATE AREA OF BUSINESS

Question	West		South		North		Total Survey	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
"Do you consider crime in the immediate area of your present business as a:								
Serious Problem	4	3.3	9	8.7	29	37.6	42	13.9
Somewhat Serious	22	18.0	39	37.5	27	35.1	88	29.0
No Problem	96	78.7	56	53.8	21	27.3	173	57.1
Total	122	100.0	104	100.0	77	100.0	303	100.0
"Are you or have you been affected by crime at your current location?"								
Yes	45	36.9	44	42.3	42	54.5	131	43.2
No	77	63.1	60	57.7	33	42.9	170	56.1
No Comment	0	0	0	0	2	2.6	2	.7
Total	122	100.0	104	100.0	77	100.0	303	100.0
"Are you now having or have you had problems obtaining employees to work at your firm because of crime in the area?"								
Yes	0	0	0	0	4	5.2	4	1.3
No	122	100.0	104	100.0	72	93.5	298	98.4
No Comment	0	0	0	0	1	1.3	1	.3
Total	122	100.0	104	100.0	77	100.0	303	100.0

## UNO STUDENT EMPLOYMENT SURVEY SPRING 1975\*

### Introduction

The College of Continuing Studies conducts annual UNO Student Employment Surveys. The basic objective of the survey is to determine what proportion of the student body is employed during the course of its education and the characteristics of this employment. The survey is directed to the students enrolled in on-campus programs and excludes the individuals registered in the courses offered at Offutt Air Force Base and other off-

campus programs. Results of the latest survey are presented below.

### Summary of Findings

A summary of findings of the 1975 survey is presented in Table 1 through Table 3. The first table shows major employers of students enrolled at UNO, while the second shows the number of students by type of employer tuition plan. A general summary of results from the survey is presented in the third table.

Over three-fourths (76.3 percent) of the persons enrolled on-campus in the Spring 1975 Semester completed the question-

\*This report is an abstract of *University of Nebraska at Omaha Student Employment Survey, Spring 1975*, by W. T. Utley, Dean, College of Continuing Studies.



TABLE 1 UNIVERSITY OF NEBRASKA AT OMAHA MAJOR EMPLOYERS OF STUDENTS ENROLLED AT UNO SPRING SEMESTER 1974-75										
Major Employer	Number Employed				Number Receiving Any Form of Tuition Assistance	Major Employer	Number Employed			
	Total	Full Time	Part Time	No Ans.			Total	Full Time	Part Time	No Ans.
200 and Over						Beth El Synagogue	5	1	3	1
Omaha Public Schools	325	213	52	60	7	Blair Community School	6	4	1	1
U. S. Government	494	348	53	90	312	Bonanza Steak	5	1	2	2
University of Nebraska at Omaha	448	103	282	63	146	Budget Rent a Car	6	1	4	1
100 to 199						Burlington Northern	7	6	0	1
City of Omaha	190	142	28	20	129	Cathedral High School	5	2	1	2
Hinky Dinky	104	11	83	10	30	Chief Business Service	5	1	3	1
Northwestern Bell Telephone	117	81	26	10	94	Childrens Memorial Hospital	7	2	4	1
Union Pacific Railroad Co.	154	124	2	28	147	Christ Child Society	5	0	4	1
University of Nebr. Medical Center	175	96	64	15	116	Christian Home Assn.	5	3	0	2
50 to 99						Christy Equipment Co.	5	2	1	2
Archbishop Bergan Mercy Hospital	66	16	44	6	22	City of Council Bluffs	7	2	2	3
Baker's Supermarkets	79	16	56	7	64	Coca Cola Bottling Co.	9	0	7	2
Bishop Clarkson Memorial Hospital	96	34	52	10	28	College of St. Marys	5	3	0	2
Boystown	53	33	11	9	4	Coordinated Service	8	3	4	1
Brandeis Store	91	13	67	11	28	Convenient Food Marts	5	0	4	1
Douglas County	76	52	18	6	19	Cork & Cleaver	6	1	4	1
Millard Public Schools	52	44	2	6	1	Crandell's	5	0	4	1
Mutual of Omaha	98	43	44	11	50	Dana, Larson, Roubal & Assoc.	8	3	4	1
Nebraska Methodist Hospital	70	32	32	6	7	Dial Realty	5	3	0	2
Northern Natural Gas	59	42	3	14	52	Disbrow & Co.	9	0	6	3
Omaha National Bank	80	47	23	10	60	Firehouse Dinner Theatre	5	2	2	1
Omaha Public Power District	72	40	20	12	51	First Data Resources	5	1	3	1
J. C. Penney Co.	59	6	45	8	0	First Westroads Bank	7	2	4	1
Safeway	30	8	18	4	5	Fotomat Corp.	7	0	6	1
Sears & Roebuck	92	7	71	14	4	Fremont Public Schools	5	4	0	1
State of Nebraska	73	44	20	9	42	Genuine Auto Parts	8	2	5	1
United Parcel Service	57	5	49	3	4	Ginn Oil	5	2	2	1
Western Electric Co.	86	74	0	12	73	Goldstein-Chapmans	8	1	4	3
25 to 49						Goodrich Dairy	5	1	3	1
Bellevue Public Schools	37	23	7	7	0	Guarantee Mutual Life Ins.	6	3	2	1
Control Data Corp.	25	20	0	5	21	Handy Dan	6	0	4	2
Council Bluffs Community Schools	28	23	2	3	3	Happy Hollow Country Club	8	0	7	1
District 66	27	15	8	4	2	Haven House	6	0	4	2
Douglas County Hospital	36	10	20	6	8	Hilltop House	5	0	5	1
Encor	46	29	7	10	33	Hot Fooths	5	0	4	1
First National Bank	25	10	11	4	11	Hyatt Hotels	5	0	4	1
Immanuel Medical Center	38	16	15	7	15	IBM	8	5	1	2
Kilpatrick's	36	4	28	4	1	International Harvester Co.	9	6	2	1
K-Mart	33	5	24	4	0	J. B. Big Boy	7	2	4	1
Lozier Corp.	27	20	2	5	21	Jewish Community Center	6	3	1	2
Omaha World-Herald	28	9	16	3	5	Kellogg Company	6	5	0	1
Papillion Schools	27	22	0	5	1	KETV	7	2	4	1
Richman Gordman	42	8	32	2	1	Kings Food Host	9	1	7	1
Shaver's Food Marts	31	1	23	7	1	Kirkham, Michael & Assoc.	9	6	1	2
St. Joseph Hospital	39	12	20	7	23	Kwik Shop	6	2	2	2
Target Stores	29	9	17	3	15	Lerners Shop	8	1	6	1
Turn Style	37	2	32	3	11	Lewis Central Comm. Schools	9	5	3	1
10 to 24						Little Kings	6	0	3	3
Ak-Sar-Ben	12	0	9	3	0	Louis Market	5	0	4	1
Blue Cross-Blue Shield	19	12	3	4	15	Magees	5	0	3	2
Boys Club	16	5	9	2	9	Mangelsen's	5	0	3	2
Burger King	14	2	11	1	2	McDonalds	5	0	4	1
Campbell Soup Co.	10	8	0	2	8	M & E Liquor	5	1	2	2
Caniglia Steak House	17	3	8	6	0	Mercy Hospital	5	3	0	2
Center Bank	19	3	12	4	0	Metropolitan Utilities District	6	4	1	1
Con-Agra	15	13	0	2	12	Metz Baking Co.	5	0	4	1
Continental Baking Co.	22	17	2	3	18	Mutual Protective Insurance	5	0	3	2
Creighton University	16	4	8	4	4	Natelson's	6	0	4	2
Leo A. Daly Co.	13	4	6	3	0	National Park Service	6	5	0	1
Fairmont Foods	14	6	6	2	5	Nebraska Furniture Mart	8	1	6	1
First Westside Bank	10	0	8	2	0	Nelson News	8	0	6	2
Floor Brite Bldg. Service	10	1	7	2	0	New Tower Hotel Courts	7	0	6	1
Food City	23	1	19	3	0	N. P. Dodge Co.	5	2	1	2
Fox Photo	10	2	6	2	3	Northwestern National Bank	8	1	6	1
Fruehauf	16	14	0	2	12	Northside Bank	6	0	5	1
Gibbs & Hill Inc.	16	15	0	1	14	Oak Hills Country Club	5	0	3	2
Glenwood State Hospital	10	6	2	2	5	Omaha Depot	5	2	2	1
Grants Dept. Store	10	2	6	2	0	Omaha Hilton	9	1	5	3
Henningson, Durham & Richardson	12	8	2	2	5	Omaha State Bank	6	1	2	3
Holiday Inn	10	4	3	3	0	Omaha Steaks International	9	0	8	1
Iowa School for the Deaf	11	5	4	2	0	Packers National Bank	7	0	4	3
Peter Kiewit Sons Co.	13	10	0	3	1	Paul VI High School	5	1	2	2
Lutheran Medical School	24	10	11	3	1	Phillips Dept. Store	7	3	3	1
Montgomery Ward	21	3	16	2	2	Phillips Manufacturing Co.	7	1	5	1
Mr. Steak	10	1	5	4	0	Phillips Petroleum Co.	6	0	4	2
Nashua Corp.	12	10	0	2	5	Physicians Clinic	7	3	3	1
Nebraska Clothing Co.	10	1	7	2	0	Plankhouse	8	0	7	1
Omaha Public Libraries	15	0	13	2	1	Plattsmouth Schools	7	6	0	1
Physicians Mutual Insurance Co.	11	6	3	2	0	Pottawattamie County Sheriff	7	3	0	4
Ralston Public School	16	12	1	3	0	Radiology Consultants	5	2	2	1
Ramada Inns Control Center	11	4	6	1	2	Ramada Inn Central	6	1	3	1
Skaggs	10	1	6	3	0	Redman Nursing Home	5	1	3	1
State of Iowa	13	12	0	1	7	RGIS Inventory	5	0	4	1
U. S. National Bank	21	5	11	5	9	Roberts Dairy	6	0	4	2
Valmont Industries	22	17	0	5	19	Sarpy County Sheriff Dept.	5	3	1	1
Veterans Hospital	12	4	3	5	1	Snow Co.	5	1	3	1
Vickers Inc.	10	7	1	2	6	Southwest Bank	7	0	6	1
Walgreens Drug	24	5	14	5	2	Spaghetti Bender	5	0	3	2
Westside Comm. School	16	10	3	3	1	Sperry Vickers	8	6	0	2
Wilson & Co., Inc.	10	6	1	3	2	State Farm Insurance Co.	6	4	1	1
Woolco Dept. Store	14	1	11	2	1	Steak & Ale	9	0	7	2
YMCA	18	2	14	2	2	St. James Day Care Center	5	0	4	1
5 to 9						Sun Newspaper	5	1	3	1
Action Real Estate	5	4	0	1	1	Supermarket International Inc.	5	1	2	2
American Beef Packers Inc.	6	2	2	2	2	Swanson Library	6	0	4	2
American Telegraph & Telephone	7	6	0	1	6	Tip Top Div., Faberge Inc.	5	4	0	1
Arby's	5	3	0	2	0	University of Nebraska at Lincoln	7	2	2	3
Bath Fair	6	0	4	2	0	Upland Industries Corp.	8	7	0	1

naire. Of the 9,926 respondents, 75 percent indicated they were employed. Full-time employment accounted for 41.9 percent of those working. Part-time employees accounted for 41.6 percent. The remaining 16.5 percent did not respond to this item, while indicating they were employed. The study reveals 290 named employers having three or more employees attending on-campus classes.

One hundred twenty-two employers (42.0 percent) were reported as having tuition assistance programs. Students receiving tuition assistance numbered 2,193, or 29.5 percent of those employed.

TABLE 2 EMPLOYER TUITION PLAN		
Type of Tuition Plan	Number of Students	Percent of Total
Full	918	41.9
75%	444	20.2
50%	319	14.5
25%	33	1.5
Other	479	21.9
Total	2,193	100.0

TABLE 3 UNIVERSITY OF NEBRASKA AT OMAHA SUMMARY REPORT - STUDENT EMPLOYMENT SURVEY SPRING SEMESTER 1974-75			
Classification	Students	Percent	Percentages Based on
Total 1974-75 Spring Semester Enrollment	13,575	100.0	of Total Spring Enrollment
On-Campus Enrollment	13,008	95.8	" " " " " "
Offutt Enrollment	378	2.8	" " " " " "
Other Off-Campus Enrollment	189	1.4	" " " " " "
Total Responding to the Survey	9,926	76.3	of the Total On-Campus Enrollment
Responding with Incomplete Data or Blank Form	169	1.3	" " " " " "
Not Responding to the Survey	2,913	22.4	" " " " " "
Total Employed	7,436	75.0	of the Total Responding
Not Employed	2,490	25.0	" " " " " "
Employed Full-Time	3,114	41.9	of the Total Employed
Employed Part-Time	3,095	41.6	" " " " " "
Employed but not Indicated Whether Full-Time or Part-Time	1,227	16.5	" " " " " "
Employed by Employers with Three or More Students	5,647	75.9	of the Total Employed
Employed by Employers of Less than Three Students	1,725	23.2	" " " " " "
Self-Employed	64	.9	" " " " " "
Students Receiving Tuition Assistance from Employer	2,193	29.5	of the Total Employed

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