

MEF (Municipal Equalization Fund)

The Department of Revenue calculates aid under the formula in March and posts the preliminary results on their website. If a city challenges any of the data calculations or any errors are found then corrections can be made; the final calculation is posted in June; we would have a finalized table in June.

1996 – **LB 1177** – Created the Municipal Equalization Fund and provided for aid to municipalities that are unable to raise the average amount of property tax revenue per capita with the average property tax levy. The bill also allowed counties to levy a sales tax of up to 1.5% in areas outside municipalities with a sales tax to support the county share of jointly provided public safety services.

The community's property tax valuation is multiplied by the state average property tax levy. If the community's population average per capita property tax levy is greater than the state-wide average the community qualifies for *aid in the amount of the difference*. If the difference is negative there is not aid. The DED proposes to use the calculation as points; not a percentage of grant funds awarded.

Overall, it was designed to make sure cities and villages with the highest taxes did not get the most aid simply because their taxes were the highest. Hence the "E" in Equalization.

See attached for the current MEF scores.

MEF Score

Note: MEF Scores were based on a 100 point scale, so for example if Lexington and Fremont had applications they would receive 87 points and 77 points respectively. It would not be necessary to round for determining a community's final MEF score.

Community	County	Population Revised 12/18/15	Final Local Effort Score
Abie	Butler	69	29.44%
Adams	Gage	573	28.70%
Ainsworth	Brown	1,728	48.60%
Albion	Boone	1,650	20.27%
Alda	Hall	642	31.68%
Alexandria	Thayer	177	38.31%
Allen	Dixon	377	44.56%
Alliance	Box Butte	8,491	40.07%
Alma	Harlan	1,133	30.88%
Alvo	Cass	132	30.89%
Amherst	Buffalo	248	32.68%
Anoka	Boyd	6	28.70%
Anselmo	Custer	145	28.70%
Ansley	Custer	441	45.33%
Arapahoe	Furnas	1,026	35.95%
Arcadia	Valley	311	37.79%
Arlington	Washington	1,243	24.36%
Arnold	Custer	597	46.45%
Arthur	Arthur	117	31.03%
Ashland	Saunders	2,453	39.26%
Ashton	Sherman	194	34.13%
Atkinson	Holt	1,245	26.17%
Atlanta	Phelps	131	29.48%
Auburn	Nemaha	3,460	69.50%
Aurora	Hamilton	4,479	15.81%
Avoca	Cass	242	39.46%
Axtell	Kearney	726	33.70%
Ayr	Adams	94	30.57%
Bancroft	Cuming	495	45.03%
Barada	Richardson	24	29.00%
Barneston	Gage	116	32.44%
Bartlett	Wheeler	117	34.39%
Bartley	Red Willow	283	35.44%
Bassett	Rock	619	48.91%
Battle Creek	Madison	1,207	32.37%
Bayard	Morrill	1,209	44.71%
Bazile Mills	Knox	29	29.65%
Beatrice	Gage	12,669	56.58%
Beaver City	Furnas	609	63.73%

Community	County	Population Revised 12/18/15	Final Local Effort Score
Beaver Crossing	Seward	403	39.73%
Bee	Seward	191	32.49%
Beemer	Cuming	678	47.22%
Belden	Cedar	115	33.28%
Belgrade	Nance	126	36.91%
Bellevue	Sarpy	51,159	100.00%
Bellwood	Butler	435	42.79%
Belvidere	Thayer	48	28.70%
Benedict	York	234	34.75%
Benkelman	Dundy	953	32.27%
Bennet	Lancaster	719	28.70%
Bennington	Douglas	1,458	15.81%
Bertrand	Phelps	750	50.05%
Berwyn	Custer	83	30.86%
Big Springs	Deuel	400	28.70%
Bladen	Webster	237	43.41%
Blair	Washington	7,990	19.68%
Bloomfield	Knox	1,028	36.60%
Bloomington	Franklin	103	32.39%
Blue Hill	Webster	936	35.18%
Blue Springs	Gage	331	48.72%
Boelus	Howard	189	38.13%
Boys Town	Douglas	745	43.35%
Bradshaw	York	273	28.94%
Brady	Lincoln	428	38.30%
Brainard	Butler	332	28.70%
Brewster	Blaine	17	29.23%
Bridgeport	Morrill	1,545	21.80%
Bristow	Boyd	65	32.83%
Broadwater	Morrill	128	33.71%
Brock	Nemaha	112	32.45%
Broken Bow	Custer	3,559	56.84%
Brownville	Nemaha	132	28.70%
Brule	Keith	326	37.57%
Bruning	Thayer	279	28.70%
Bruno	Butler	99	33.94%
Brunswick	Antelope	138	28.70%
Burchard	Pawnee	82	33.72%
Burr	Otoe	57	29.46%
Burton	Keya Paha	10	28.83%
Burwell	Garfield	1,210	37.33%
Bushnell	Kimball	124	29.75%
Butte	Boyd	326	46.30%
Byron	Thayer	83	28.74%
Cairo	Hall	785	29.37%

Community	County	Population Revised 12/18/15	Final Local Effort Score
Callaway	Custer	574	34.06%
Cambridge	Furnas	1,063	32.24%
Campbell	Franklin	347	37.87%
Carleton	Thayer	91	28.70%
Carroll	Wayne	229	38.26%
Cedar Bluffs	Saunders	610	47.33%
Cedar Creek	Cass	390	28.70%
Cedar Rapids	Boone	382	43.94%
Center	Knox	94	35.01%
Central City	Merrick	2,934	51.88%
Ceresco	Saunders	889	17.27%
Chadron	Dawes	5,851	48.98%
Chambers	Holt	268	39.03%
Chapman	Merrick	287	29.34%
Chappell	Deuel	929	32.82%
Chester	Thayer	232	34.41%
Clarks	Merrick	369	39.86%
Clarkson	Colfax	658	45.04%
Clatonia	Gage	231	34.52%
Clay Center	Clay	760	43.38%
Clearwater	Antelope	419	51.51%
Clinton	Sheridan	41	28.90%
Cody	Cherry	154	34.79%
Coleridge	Cedar	473	52.35%
Colon	Saunders	110	32.42%
Columbus	Platte	22,111	19.68%
Comstock	Custer	93	33.73%
Concord	Dixon	166	39.29%
Cook	Johnson	321	32.27%
Cordova	Seward	137	28.86%
Cornlea	Platte	36	28.70%
Cortland	Gage	482	28.70%
Cotesfield	Howard	46	29.62%
Cowles	Webster	30	28.72%
Cozad	Dawson	3,977	61.96%
Crab Orchard	Johnson	38	29.77%
Craig	Burt	199	40.19%
Crawford	Dawes	997	37.05%
Creighton	Knox	1,154	39.87%
Creston	Platte	203	34.84%
Crete	Saline	6,960	56.00%
Crofton	Knox	726	42.34%
Crookston	Cherry	69	28.80%
Culbertson	Hitchcock	595	37.09%
Curtis	Frontier	939	36.51%

Community	County	Population Revised 12/18/15	Final Local Effort Score
Cushing	Howard	32	28.95%
Dakota City	Dakota	1,919	37.66%
Dalton	Cheyenne	315	32.43%
Danbury	Red Willow	101	32.96%
Dannebrog	Howard	303	39.62%
Davenport	Thayer	294	28.70%
Davey	Lancaster	154	28.94%
David City	Butler	2,915	49.53%
Dawson	Richardson	146	37.25%
Daykin	Jefferson	166	28.70%
Decatur	Burt	481	42.94%
Denton	Lancaster	190	28.70%
Deshler	Thayer	747	62.56%
Deweese	Clay	67	30.61%
DeWitt	Saline	513	46.49%
Diller	Jefferson	260	33.60%
Dix	Kimball	255	37.48%
Dixon	Dixon	87	31.38%
Dodge	Dodge	612	49.19%
Doniphan	Hall	829	17.03%
Dorchester	Saline	586	28.70%
Douglas	Otoe	173	36.05%
Dubois	Pawnee	147	36.03%
Dunbar	Otoe	187	38.50%
Duncan	Platte	351	28.70%
Dunning	Blaine	103	32.77%
Dwight	Butler	204	31.44%
Eagle	Cass	1,024	26.43%
Eddyville	Dawson	97	34.41%
Edgar	Clay	498	46.43%
Edison	Furnas	133	28.70%
Elba	Howard	215	38.21%
Elgin	Antelope	661	32.40%
Elk Creek	Johnson	98	32.00%
Elm Creek	Buffalo	901	25.09%
Elmwood	Cass	634	28.70%
Elsie	Perkins	106	29.83%
Elwood	Gosper	707	43.13%
Elyria	Valley	51	29.79%
Emerson	Dakota	840	35.74%
Emmet	Holt	48	30.57%
Endicott	Jefferson	132	29.03%
Ericson	Wheeler	92	31.16%
Eustis	Frontier	401	29.34%
Ewing	Holt	387	50.45%

Community	County	Population Revised 12/18/15	Final Local Effort Score
Exeter	Fillmore	591	35.02%
Fairbury	Jefferson	3,942	100.00%
Fairfield	Clay	387	28.70%
Fairmont	Fillmore	560	28.70%
Falls City	Richardson	4,325	92.40%
Farnam	Dawson	171	34.46%
Farwell	Howard	122	32.98%
Filley	Gage	132	32.43%
Firth	Lancaster	590	29.62%
Fordyce	Cedar	139	33.26%
Fort Calhoun	Washington	908	15.81%
Foster	Pierce	51	29.10%
Franklin	Franklin	1,000	37.44%
Fremont	Dodge	26,397	77.61%
Friend	Saline	1,027	25.25%
Fullerton	Nance	1,307	38.14%
Funk	Phelps	194	28.70%
Gandy	Logan	32	29.02%
Garland	Seward	216	32.25%
Garrison	Butler	54	28.70%
Geneva	Fillmore	2,217	19.95%
Genoa	Nance	1,003	36.66%
Gering	Scotts Bluff	8,500	32.40%
Gibbon	Buffalo	1,833	43.15%
Gilead	Thayer	39	31.39%
Giltner	Hamilton	352	29.38%
Glenvil	Clay	310	36.48%
Goehner	Seward	154	28.70%
Gordon	Sheridan	1,612	48.41%
Gothenburg	Dawson	3,574	22.54%
Grafton	Fillmore	126	28.85%
Grand Island	Hall	48,654	49.02%
Grant	Perkins	1,172	28.90%
Greeley	Greeley	466	53.14%
Greenwood	Cass	568	30.46%
Gresham	York	223	38.16%
Gretna	Sarpy	4,905	15.81%
Gross	Boyd	2	28.72%
Guide Rock	Webster	225	43.62%
Gurley	Cheyenne	214	28.70%
Hadar	Pierce	293	33.05%
Haigler	Dundy	158	35.39%
Hallam	Lancaster	213	28.70%
Halsey	Thomas	76	28.84%
Hamlet	Hayes	57	31.68%

Community	County	Population Revised 12/18/15	Final Local Effort Score
Hampton	Hamilton	423	28.70%
Harbine	Jefferson	49	30.66%
Hardy	Nuckolls	159	36.46%
Harrison	Sioux	251	35.30%
Hartington	Cedar	1,554	23.86%
Harvard	Clay	1,013	43.52%
Hastings	Adams	25,224	88.01%
Hay Springs	Sheridan	570	56.28%
Hayes Center	Hayes	214	37.64%
Hazard	Sherman	70	28.70%
Heartwell	Kearney	71	32.76%
Hebron	Thayer	1,579	42.33%
Hemingford	Box Butte	803	20.76%
Henderson	York	991	23.58%
Hendley	Furnas	24	29.88%
Henry	Scotts Bluff	106	28.98%
Herman	Washington	268	37.24%
Hershey	Lincoln	665	28.70%
Hickman	Lancaster	1,657	15.81%
Hildreth	Franklin	378	36.46%
Holbrook	Furnas	207	40.51%
Holdrege	Phelps	5,495	31.59%
Holstein	Adams	214	34.31%
Homer	Dakota	549	31.58%
Hooper	Dodge	830	27.83%
Hordville	Hamilton	144	31.88%
Hoskins	Wayne	285	39.69%
Howells	Colfax	561	46.59%
Hubbard	Dakota	236	30.79%
Hubbell	Thayer	68	31.03%
Humboldt	Richardson	877	39.02%
Humphrey	Platte	760	28.70%
Huntley	Harlan	44	29.06%
Hyannis	Grant	182	31.09%
Imperial	Chase	2,071	15.81%
Indianola	Red Willow	584	48.13%
Inglewood	Dodge	325	30.53%
Inman	Holt	129	37.54%
Ithaca	Saunders	148	34.69%
Jackson	Dakota	223	28.70%
Jansen	Jefferson	118	31.71%
Johnson	Nemaha	328	33.05%
Johnstown	Brown	64	31.39%
Julian	Nemaha	59	31.20%
Juniata	Adams	757	51.32%

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Kearney	Buffalo	30,921	19.68%
Kenesaw	Adams	880	23.82%
Kennard	Washington	361	28.90%
Kilgore	Cherry	77	32.72%
Kimball	Kimball	2,496	45.86%
La Vista	Sarpy	16,638	19.68%
Lamar	Chase	23	28.89%
Laurel	Cedar	964	25.86%
Lawrence	Nuckolls	304	42.86%
Lebanon	Red Willow	80	34.97%
Leigh	Colfax	405	38.11%
Leshara	Saunders	112	29.32%
Lewellen	Garden	224	33.76%
Lewiston	Pawnee	68	33.03%
Lexington	Dawson	10,250	87.59%
Liberty	Gage	76	34.14%
Lincoln	Lancaster	258,473	19.68%
Lindsay	Platte	255	28.70%
Linwood	Butler	88	29.54%
Litchfield	Sherman	262	31.50%
Lodgepole	Cheyenne	318	29.42%
Long Pine	Brown	305	41.94%
Loomis	Phelps	382	28.70%
Lorton	Otoe	41	29.15%
Louisville	Cass	1,106	23.33%
Loup City	Sherman	1,029	33.12%
Lushton	York	30	28.70%
Lyman	Scotts Bluff	341	44.43%
Lynch	Boyd	245	43.21%
Lyons	Burt	851	31.52%
Madison	Madison	2,438	78.49%
Madrid	Perkins	231	28.70%
Magnet	Cedar	57	31.91%
Malcolm	Lancaster	382	28.70%
Malmo	Saunders	120	32.76%
Manley	Cass	178	32.56%
Marquette	Hamilton	229	37.93%
Martinsburg	Dixon	94	33.73%
Maskell	Dixon	76	32.73%
Mason City	Custer	171	35.69%
Maxwell	Lincoln	312	36.78%
Maywood	Frontier	261	28.70%
McCook	Red Willow	7,698	43.29%
McCool Junction	York	409	36.87%
McGrew	Scotts Bluff	105	32.72%

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McLean	Pierce	36	30.28%
Mead	Saunders	569	29.97%
Meadow Grove	Madison	301	43.26%
Melbeta	Scotts Bluff	112	31.76%
Memphis	Saunders	114	31.18%
Merna	Custer	363	32.91%
Merriman	Cherry	128	37.64%
Milford	Seward	2,090	39.21%
Miller	Buffalo	136	31.74%
Milligan	Fillmore	285	31.82%
Minatare	Scotts Bluff	816	40.15%
Minden	Kearney	2,923	27.00%
Mitchell	Scotts Bluff	1,702	49.82%
Monowi	Boyd	1	28.70%
Monroe	Platte	284	30.21%
Moorefield	Frontier	32	29.24%
Morrill	Scotts Bluff	921	26.43%
Morse Bluff	Saunders	135	29.45%
Mullen	Hooker	509	51.18%
Murdock	Cass	236	28.70%
Murray	Cass	463	32.77%
Naper	Boyd	84	34.27%
Naponee	Franklin	106	35.14%
Nebraska City	Otoe	7,289	39.66%
Nehawka	Cass	204	33.71%
Neligh	Antelope	1,621	40.31%
Nelson	Nuckolls	488	55.26%
Nemaha	Nemaha	149	36.74%
Nenzel	Cherry	20	28.89%
Newcastle	Dixon	325	46.02%
Newman Grove	Madison	721	58.19%
Newport	Rock	97	34.97%
Nickerson	Dodge	369	48.51%
Niobrara	Knox	370	40.03%
Nora	Nuckolls	21	28.73%
Norfolk	Madison	24,210	26.07%
Norman	Kearney	43	28.70%
North Bend	Dodge	1,177	34.83%
North Loup	Valley	297	37.36%
North Platte	Lincoln	24,733	33.00%
Oak	Nuckolls	66	33.02%
Oakdale	Antelope	322	53.11%
Oakland	Burt	1,244	33.43%
Obert	Cedar	23	28.95%
Oconto	Custer	151	37.79%

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Octavia	Butler	127	36.93%
Odell	Gage	307	40.15%
Ogallala	Keith	4,737	52.88%
Ohioa	Fillmore	115	34.57%
Omaha	Douglas	443,081	19.68%
O'Neill	Holt	3,705	72.59%
Ong	Clay	63	29.15%
Orchard	Antelope	379	41.62%
Ord	Valley	2,112	32.42%
Orleans	Harlan	386	49.91%
Osceola	Polk	880	29.88%
Oshkosh	Garden	884	19.37%
Osmond	Pierce	783	28.96%
Otoe	Otoe	171	40.15%
Overton	Dawson	594	46.41%
Oxford	Furnas	779	65.29%
Page	Holt	166	37.93%
Palisade	Hitchcock	351	44.52%
Palmer	Merrick	472	46.56%
Palmyra	Otoe	545	40.08%
Panama	Lancaster	256	28.70%
Papillion	Sarpy	19,143	19.68%
Pawnee City	Pawnee	878	37.24%
Paxton	Keith	523	36.05%
Pender	Thurston	1,002	21.34%
Peru	Nemaha	865	44.81%
Petersburg	Boone	333	36.75%
Phillips	Hamilton	287	36.65%
Pickrell	Gage	199	28.70%
Pierce	Pierce	1,767	43.94%
Pilger	Stanton	352	47.89%
Plainview	Pierce	1,246	40.53%
Platte Center	Platte	336	34.46%
Plattsmouth	Cass	6,505	44.64%
Pleasant Dale	Seward	205	28.70%
Pleasanton	Buffalo	341	33.20%
Plymouth	Jefferson	409	28.70%
Polk	Polk	322	37.98%
Ponca	Dixon	961	33.39%
Potter	Cheyenne	337	28.70%
Prague	Saunders	303	39.42%
Preston	Richardson	28	29.03%
Primrose	Boone	61	28.70%
Prosser	Adams	66	29.88%
Ragan	Harlan	38	28.70%

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Ralston	Douglas	5,943	25.26%
Randolph	Cedar	944	34.40%
Ravenna	Buffalo	1,360	22.95%
Raymond	Lancaster	167	28.70%
Red Cloud	Webster	1,020	41.11%
Republican City	Harlan	150	28.70%
Reynolds	Jefferson	69	29.05%
Richland	Colfax	73	28.70%
Rising City	Butler	374	41.83%
Riverdale	Buffalo	182	28.70%
Riverton	Franklin	89	35.40%
Roca	Lancaster	220	28.70%
Rockville	Sherman	106	34.45%
Rogers	Colfax	95	31.17%
Rosalie	Thurston	160	39.60%
Roseland	Adams	235	32.02%
Royal	Antelope	63	32.57%
Rulo	Richardson	172	37.06%
Rushville	Sheridan	890	38.25%
Ruskin	Nuckolls	123	29.95%
Salem	Richardson	112	36.82%
Santee	Knox	346	35.40%
Sargent	Custer	525	50.76%
Saronville	Clay	47	28.70%
Schuyler	Colfax	6,213	64.05%
Scotia	Greeley	318	44.66%
Scottsbluff	Scotts Bluff	15,039	24.32%
Scribner	Dodge	857	31.02%
Seward	Seward	6,964	19.68%
Shelby	Polk	714	41.22%
Shelton	Buffalo	1,059	32.88%
Shickley	Fillmore	341	33.91%
Sholes	Wayne	21	28.83%
Shubert	Richardson	150	36.86%
Sidney	Cheyenne	6,757	19.68%
Silver Creek	Merrick	362	36.84%
Smithfield	Gosper	54	29.12%
Snyder	Dodge	300	28.70%
South Bend	Cass	99	28.80%
South Sioux City	Dakota	13,353	64.66%
Spalding	Greeley	490	48.94%
Spencer	Boyd	455	46.18%
Sprague	Lancaster	142	28.78%
Springfield	Sarpy	1,529	22.13%
Springview	Keya Paha	242	33.71%

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St Edward	Boone	705	53.25%
St Helena	Cedar	96	34.10%
St Paul	Howard	2,299	37.93%
Stamford	Harlan	183	33.05%
Stanton	Stanton	1,577	49.08%
Staplehurst	Seward	242	35.57%
Stapleton	Logan	305	40.65%
Steele City	Jefferson	61	29.22%
Steinauer	Pawnee	75	32.91%
Stella	Richardson	152	35.16%
Sterling	Johnson	476	42.83%
Stockham	Hamilton	44	29.16%
Stockville	Frontier	25	29.32%
Strang	Fillmore	29	29.06%
Stratton	Hitchcock	343	42.44%
Stromsburg	Polk	1,171	40.52%
Stuart	Holt	590	31.25%
Sumner	Dawson	236	38.00%
Superior	Nuckolls	1,957	52.34%
Surprise	Butler	43	29.79%
Sutherland	Lincoln	1,286	23.93%
Sutton	Clay	1,502	27.88%
Swanton	Saline	94	30.67%
Syracuse	Otoe	1,944	27.32%
Table Rock	Pawnee	269	40.07%
Talmage	Otoe	233	37.49%
Tarnov	Platte	46	28.97%
Taylor	Loup	190	40.51%
Tecumseh	Johnson	1,680	47.97%
Tekamah	Burt	1,823	41.10%
Terrytown	Scotts Bluff	1,198	49.49%
Thayer	York	62	28.94%
Thedford	Thomas	188	32.53%
Thurston	Thurston	132	35.40%
Tilden	Madison	953	22.97%
Tobias	Saline	106	35.27%
Trenton	Hitchcock	560	58.54%
Trumbull	Clay	205	28.70%
Uehling	Dodge	230	35.45%
Ulysses	Butler	171	34.05%
Unadilla	Otoe	311	32.07%
Union	Cass	233	35.52%
Upland	Franklin	143	33.89%
Utica	Seward	861	23.58%
Valentine	Cherry	2,737	18.52%

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Valley	Douglas	2,408	15.81%
Valparaiso	Saunders	570	28.70%
Venango	Perkins	164	28.70%
Verdel	Knox	30	30.37%
Verdigre	Knox	575	58.35%
Verdon	Richardson	172	37.71%
Virginia	Gage	60	29.37%
Waco	York	236	28.70%
Wahoo	Saunders	4,510	32.45%
Wakefield	Dixon	1,451	35.14%
Wallace	Lincoln	366	38.00%
Walthill	Thurston	780	93.49%
Washington	Washington	150	29.74%
Waterbury	Dixon	73	33.16%
Waterloo	Douglas	848	15.81%
Wauneta	Chase	577	46.78%
Wausa	Knox	634	58.47%
Waverly	Lancaster	3,277	15.81%
Wayne	Wayne	5,663	49.30%
Weeping Water	Cass	1,050	20.50%
Wellfleet	Lincoln	78	29.55%
West Point	Cuming	3,368	30.04%
Western	Saline	235	39.82%
Weston	Saunders	324	33.54%
Whitney	Dawes	77	29.43%
Wilber	Saline	1,855	43.30%
Wilcox	Kearney	358	38.43%
Wilsonville	Furnas	93	34.19%
Winnebago	Thurston	774	100.00%
Winnetoon	Knox	68	32.40%
Winside	Wayne	427	47.37%
Winslow	Dodge	103	33.42%
Wisner	Cuming	1,170	31.13%
Wolbach	Greeley	283	44.81%
Wood Lake	Cherry	63	32.17%
Wood River	Hall	1,325	18.56%
Wymore	Gage	1,457	56.28%
Wynot	Cedar	166	35.11%
York	York	7,768	19.68%
Yutan	Saunders	1,174	26.55%