

## Municipal Equalization Fund (MEF) Score

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 no 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.

## Municipal Equalization Fund (MEF) Score

**Note:** MEF Scores were based on a 100 point scale, so for example if Lexington and Fremont had application they would receive 93 points and 82 points respectively. It would not be necessary to round for determining a community's final MEF score.

City	County	Population Revised 12/19/16	Final Local Effort Score
Abie	Butler	69	29.35%
Adams	Gage	573	28.54%
Ainsworth	Brown	1,728	47.94%
Albion	Boone	1,650	15.06%
Alda	Hall	642	32.66%
Alexandria	Thayer	177	38.54%
Allen	Dixon	377	46.07%
Alliance	Box Butte	8,491	40.70%
Alma	Harlan	1,153	26.76%
Alvo	Cass	132	31.35%
Amherst	Buffalo	248	38.04%
Anoka	Boyd	6	28.54%
Anselmo	Custer	145	30.42%
Ansley	Custer	441	43.73%
Arapahoe	Furnas	1,026	33.96%
Arcadia	Valley	311	37.36%
Arlington	Washington	1,243	23.46%
Arnold	Custer	597	48.98%
Arthur	Arthur	117	30.20%
Ashland	Saunders	2,453	42.49%
Ashton	Sherman	194	34.79%
Atkinson	Holt	1,245	26.24%
Atlanta	Phelps	131	28.54%
Auburn	Nemaha	3,460	72.31%
Aurora	Hamilton	4,479	15.06%
Avoca	Cass	242	40.40%
Axtell	Kearney	726	28.54%
Ayr	Adams	94	32.45%
Bancroft	Cuming	495	46.31%
Barada	Richardson	24	28.86%
Barneston	Gage	116	32.86%
Bartlett	Wheeler	117	34.83%
Bartley	Red Willow	283	32.79%
Bassett	Rock	619	50.07%
Battle Creek	Madison	1,207	29.88%
Bayard	Morrill	1,209	45.05%
Bazile Mills	Knox	29	29.44%

City	County	Population Revised 12/19/16	Final Local Effort Score
Beatrice	Gage	12,669	61.48%
Beaver City	Furnas	609	64.91%
Beaver Crossing	Seward	403	39.38%
Bee	Seward	191	33.21%
Beemer	Cuming	678	34.43%
Belden	Cedar	115	33.55%
Belgrade	Nance	126	37.38%
Bellevue	Sarpy	51,159	100.00%
Bellwood	Butler	435	43.89%
Belvidere	Thayer	48	28.54%
Benedict	York	234	35.49%
Benkelman	Dundy	953	33.29%
Bennet	Lancaster	719	28.54%
Bennington	Douglas	1,458	15.06%
Bertrand	Phelps	750	51.84%
Berwyn	Custer	83	30.83%
Big Springs	Deuel	400	28.54%
Bladen	Webster	237	42.63%
Blair	Washington	7,990	20.26%
Bloomfield	Knox	1,028	34.44%
Bloomington	Franklin	103	32.68%
Blue Hill	Webster	936	34.00%
Blue Springs	Gage	331	50.32%
Boelus (Howard City)	Howard	189	38.90%
Boys Town	Douglas	745	44.37%
Bradshaw	York	273	30.11%
Brady	Lincoln	428	39.05%
Brainard	Butler	332	28.54%
Brewster	Blaine	17	29.16%
Bridgeport	Morrill	1,545	24.60%
Bristow	Boyd	65	33.09%
Broadwater	Morrill	128	34.23%
Brock	Nemaha	112	32.03%
Broken Bow	Custer	3,559	49.87%
Brownville	Nemaha	132	28.54%
Brule	Keith	326	36.07%
Bruning	Thayer	279	30.54%
Bruno	Butler	99	34.35%
Brunswick	Antelope	138	28.54%
Burchard	Pawnee	82	28.54%
Burr	Otoe	57	29.36%
Burton	Keya Paha	10	28.66%

City	County	Population Revised 12/19/16	Final Local Effort Score
Burwell	Garfield	1,210	35.53%
Bushnell	Kimball	124	29.92%
Butte	Boyd	326	47.84%
Byron	Thayer	83	28.58%
Cairo	Hall	785	31.19%
Callaway	Custer	574	29.92%
Cambridge	Furnas	1,063	28.91%
Campbell	Franklin	347	38.95%
Carleton	Thayer	91	28.54%
Carroll	Wayne	229	39.43%
Cedar Bluffs	Saunders	610	49.90%
Cedar Creek	Cass	390	28.54%
Cedar Rapids	Boone	382	45.27%
Center	Knox	94	35.22%
Central City	Merrick	2,934	54.98%
Ceresco	Saunders	889	15.86%
Chadron	Dawes	5,851	52.83%
Chambers	Holt	268	41.66%
Chapman	Merrick	287	29.36%
Chappell	Deuel	929	32.33%
Chester	Thayer	232	34.97%
Clarks	Merrick	369	40.74%
Clarkson	Colfax	658	47.53%
Clatonia	Gage	231	35.56%
Clay Center	Clay	760	45.04%
Clearwater	Antelope	419	54.38%
Clinton	Sheridan	41	28.70%
Cody	Cherry	154	35.63%
Coleridge	Cedar	473	52.73%
Colon	Saunders	110	32.78%
Columbus	Platte	22,111	20.26%
Comstock	Custer	93	34.13%
Concord	Dixon	166	40.14%
Cook	Johnson	321	32.45%
Cordova	Seward	137	28.54%
Cornlea	Platte	36	28.54%
Cortland	Gage	482	28.54%
Cotesfield	Howard	46	29.47%
Cowles	Webster	30	28.54%
Cozad	Dawson	3,977	64.91%
Crab Orchard	Johnson	38	29.09%
Craig	Burt	199	41.13%

City	County	Population Revised 12/19/16	Final Local Effort Score
Crawford	Dawes	997	36.36%
Creighton	Knox	1,154	38.90%
Creston	Platte	203	35.33%
Crete	Saline	6,960	59.58%
Crofton	Knox	726	43.94%
Crookston	Cherry	69	28.70%
Culbertson	Hitchcock	595	40.73%
Curtis	Frontier	939	36.53%
Cushing	Howard	32	28.81%
Dakota City	Dakota	1,919	20.77%
Dalton	Cheyenne	315	32.37%
Danbury	Red Willow	101	32.98%
Dannebrog	Howard	303	41.29%
Davenport	Thayer	294	28.54%
Davey	Lancaster	154	29.15%
David City	Butler	2,915	50.68%
Dawson	Richardson	146	37.96%
Daykin	Jefferson	166	28.54%
Decatur	Burt	481	43.80%
Denton	Lancaster	190	28.54%
Deshler	Thayer	747	65.76%
Deweese	Clay	67	30.22%
DeWitt	Saline	513	49.95%
Diller	Jefferson	260	33.44%
Dix	Kimball	255	38.52%
Dixon	Dixon	87	30.99%
Dodge	Dodge	612	51.24%
Doniphan	Hall	829	16.36%
Dorchester	Saline	586	28.54%
Douglas	Otoe	173	36.84%
Dubois	Pawnee	147	36.47%
Dunbar	Otoe	187	39.38%
Duncan	Platte	351	28.54%
Dunning	Blaine	103	32.99%
Dwight	Butler	204	31.93%
Eagle	Cass	1,024	26.14%
Eddyville	Dawson	97	34.85%
Edgar	Clay	498	44.80%
Edison	Furnas	133	28.54%
Elba	Howard	215	38.67%
Elgin	Antelope	661	28.54%
Elk Creek	Johnson	98	32.47%

City	County	Population Revised 12/19/16	Final Local Effort Score
Elm Creek	Buffalo	901	19.03%
Elmwood	Cass	634	30.77%
Elsie	Perkins	106	29.40%
Elwood	Gosper	707	42.03%
Elyria	Valley	51	29.54%
Emerson	Dakota	840	34.87%
Emmet	Holt	48	30.70%
Endicott	Jefferson	132	28.88%
Ericson	Wheeler	92	29.23%
Eustis	Frontier	401	30.47%
Ewing	Holt	387	48.42%
Exeter	Fillmore	591	32.29%
Fairbury	Jefferson	3,942	100.00%
Fairfield	Clay	387	28.54%
Fairmont	Fillmore	560	28.54%
Falls City	Richardson	4,325	97.13%
Farnam	Dawson	171	35.33%
Farwell	Howard	122	32.52%
Filley	Gage	132	32.85%
Firth	Lancaster	590	29.71%
Fordyce	Cedar	139	32.61%
Fort Calhoun	Washington	908	15.06%
Foster	Pierce	51	28.92%
Franklin	Franklin	1,000	35.82%
Fremont	Dodge	26,397	82.98%
Friend	Saline	1,027	22.32%
Fullerton	Nance	1,307	36.36%
Funk	Phelps	194	28.54%
Gandy	Logan	32	28.88%
Garland	Seward	216	32.88%
Garrison	Butler	54	28.54%
Geneva	Fillmore	2,217	19.27%
Genoa	Nance	1,003	37.18%
Gering	Scotts Bluff	8,500	30.47%
Gibbon	Buffalo	1,833	35.52%
Gilead	Thayer	39	31.38%
Giltner	Hamilton	352	28.86%
Glenvil	Clay	310	37.34%
Goehner	Seward	154	28.54%
Gordon	Sheridan	1,612	50.41%
Gothenburg	Dawson	3,574	23.84%
Grafton	Fillmore	126	28.56%

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Grand Island	Hall	48,654	47.65%
Grant	Perkins	1,172	29.07%
Greeley	Greeley	466	53.07%
Greenwood	Cass	568	33.07%
Gresham	York	223	38.98%
Gretna	Sarpy	4,905	15.06%
Gross	Boyd	2	28.55%
Guide Rock	Webster	225	43.86%
Gurley	Cheyenne	214	28.54%
Hadar	Pierce	293	33.24%
Haigler	Dundy	158	35.99%
Hallam	Lancaster	213	28.54%
Halsey	Thomas	76	28.62%
Hamlet	Hayes	57	31.90%
Hampton	Hamilton	423	28.54%
Harbine	Jefferson	49	30.75%
Hardy	Nuckolls	159	36.77%
Harrison	Sioux	251	35.92%
Hartington	Cedar	1,554	23.51%
Harvard	Clay	1,013	43.95%
Hastings	Adams	25,224	93.75%
Hay Springs	Sheridan	570	58.41%
Hayes Center	Hayes	214	35.80%
Hazard	Sherman	70	28.54%
Heartwell	Kearney	71	32.94%
Hebron	Thayer	1,579	39.44%
Hemingford	Box Butte	803	23.49%
Henderson	York	991	21.84%
Hendley	Furnas	24	29.94%
Henry	Scotts Bluff	106	28.72%
Herman	Washington	268	38.50%
Hershey	Lincoln	665	28.54%
Hickman	Lancaster	1,657	15.06%
Hildreth	Franklin	378	36.85%
Holbrook	Furnas	207	40.40%
Holdrege	Phelps	5,495	33.00%
Holstein	Adams	214	35.07%
Homer	Dakota	549	44.97%
Hooper	Dodge	832	28.03%
Hordville	Hamilton	144	29.93%
Hoskins	Wayne	285	40.27%
Howells	Colfax	561	47.89%

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Hubbard	Dakota	236	30.70%
Hubbell	Thayer	68	31.18%
Humboldt	Richardson	877	39.46%
Humphrey	Platte	760	28.54%
Huntley	Harlan	44	28.99%
Hyannis	Grant	182	31.34%
Imperial	Chase	2,071	15.06%
Indianola	Red Willow	584	44.74%
Inglewood	Dodge	325	30.47%
Inman	Holt	129	36.16%
Ithaca	Saunders	148	35.45%
Jackson	Dakota	223	28.54%
Jansen	Jefferson	118	32.84%
Johnson	Nemaha	328	33.15%
Johnstown	Brown	64	31.94%
Julian	Nemaha	59	31.35%
Juniata	Adams	757	46.75%
Kearney	Buffalo	30,921	20.26%
Kenesaw	Adams	880	20.87%
Kennard	Washington	361	28.54%
Kilgore	Cherry	77	32.96%
Kimball	Kimball	2,496	49.93%
La Vista	Sarpy	16,638	20.26%
Lamar	Chase	23	28.65%
Laurel	Cedar	964	26.64%
Lawrence	Nuckolls	304	44.11%
Lebanon	Red Willow	80	35.44%
Leigh	Colfax	405	39.56%
Leshara	Saunders	112	29.24%
Lewellen	Garden	224	34.30%
Lewiston	Pawnee	68	33.27%
Lexington	Dawson	10,250	93.06%
Liberty	Gage	76	34.43%
Lincoln	Lancaster	258,493	20.26%
Lindsay	Platte	255	28.54%
Linwood	Butler	88	29.45%
Litchfield	Sherman	262	32.90%
Lodgepole	Cheyenne	318	28.77%
Long Pine	Brown	305	40.35%
Loomis	Phelps	382	28.54%
Lorton	Otoe	41	29.03%
Louisville	Cass	1,106	23.55%



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Loup City	Sherman	1,029	33.10%
Lushton	York	30	28.54%
Lyman	Scotts Bluff	341	43.56%
Lynch	Boyd	245	44.57%
Lyons	Burt	851	32.29%
Madison	Madison	2,438	80.80%
Madrid	Perkins	231	28.54%
Magnet	Cedar	57	31.96%
Malcolm	Lancaster	382	28.54%
Malmo	Saunders	120	33.04%
Manley	Cass	178	33.12%
Marquette	Hamilton	229	38.81%
Martinsburg	Dixon	94	34.07%
Maskell	Dixon	76	33.01%
Mason City	Custer	171	36.02%
Maxwell	Lincoln	312	35.99%
Maywood	Frontier	261	28.60%
McCook	Red Willow	7,698	47.85%
McCool Junction	York	409	36.65%
McGrew	Scotts Bluff	105	32.60%
McLean	Pierce	36	30.12%
Mead	Saunders	569	28.57%
Meadow Grove	Madison	301	44.39%
Melbeta	Scotts Bluff	112	32.01%
Memphis	Saunders	114	35.37%
Merna	Custer	363	30.38%
Merriman	Cherry	128	38.32%
Milford	Seward	2,090	37.71%
Miller	Buffalo	136	32.60%
Milligan	Fillmore	285	32.50%
Minatare	Scotts Bluff	816	39.79%
Minden	Kearney	2,923	21.19%
Mitchell	Scotts Bluff	1,702	50.33%
Monowi	Boyd	1	28.54%
Monroe	Platte	284	28.54%
Moorefield	Frontier	32	29.35%
Morrill	Scotts Bluff	921	26.36%
Morse Bluff	Saunders	135	29.10%
Mullen	Hooker	509	53.42%
Murdock	Cass	236	28.54%
Murray	Cass	463	34.02%
Naper	Boyd	84	34.63%

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Naponee	Franklin	106	35.57%
Nebraska City	Otoe	7,289	43.26%
Nehawka	Cass	204	34.39%
Neligh	Antelope	1,621	38.17%
Nelson	Nuckolls	488	57.16%
Nemaha	Nemaha	149	37.31%
Nenzel	Cherry	20	28.77%
Newcastle	Dixon	325	47.95%
Newman Grove	Madison	721	60.88%
Newport	Rock	97	35.41%
Nickerson	Dodge	369	50.77%
Niobrara	Knox	370	41.02%
Nora	Nuckolls	21	28.58%
Norfolk	Madison	24,210	26.15%
Norman	Kearney	43	28.54%
North Bend	Dodge	1,177	34.57%
North Loup	Valley	297	30.98%
North Platte	Lincoln	24,733	31.29%
Oak	Nuckolls	66	33.75%
Oakdale	Antelope	322	53.95%
Oakland	Burt	1,244	34.09%
Obert	Cedar	23	28.83%
Oconto	Custer	151	38.29%
Octavia	Butler	127	37.63%
Odell	Gage	307	41.62%
Ogallala	Keith	4,737	33.99%
Ohiowa	Fillmore	115	31.88%
Omaha	Douglas	449,204	20.26%
O'Neill	Holt	3,705	75.11%
Ong	Clay	63	29.07%
Orchard	Antelope	379	38.97%
Ord	Valley	2,112	30.65%
Orleans	Harlan	386	49.13%
Osceola	Polk	880	29.75%
Oshkosh	Garden	884	18.81%
Osmond	Pierce	783	29.69%
Otoe	Otoe	171	41.56%
Overton	Dawson	594	48.70%
Oxford	Furnas	779	65.58%
Page	Holt	166	38.63%
Palisade	Hitchcock	351	46.16%
Palmer	Merrick	472	47.93%

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Palmyra	Otoe	545	41.19%
Panama	Lancaster	256	28.60%
Papillion	Sarpy	19,143	20.26%
Pawnee City	Pawnee	878	37.33%
Paxton	Keith	523	36.16%
Pender	Thurston	1,002	20.63%
Peru	Nemaha	865	45.07%
Petersburg	Boone	333	28.54%
Phillips	Hamilton	287	36.98%
Pickrell	Gage	199	28.83%
Pierce	Pierce	1,767	44.11%
Pilger	Stanton	352	36.41%
Plainview	Pierce	1,246	38.87%
Platte Center	Platte	336	34.54%
Plattsmouth	Cass	6,505	48.71%
Pleasant Dale	Seward	205	28.54%
Pleasanton	Buffalo	341	28.54%
Plymouth	Jefferson	409	28.54%
Polk	Polk	322	39.70%
Ponca	Dixon	961	33.70%
Potter	Cheyenne	337	28.54%
Prague	Saunders	303	39.62%
Preston	Richardson	28	28.90%
Primrose	Boone	61	28.54%
Prosser	Adams	66	30.26%
Ragan	Harlan	38	28.54%
Ralston	Douglas	5,943	22.62%
Randolph	Cedar	944	34.29%
Ravenna	Buffalo	1,371	17.65%
Raymond	Lancaster	167	28.54%
Red Cloud	Webster	1,020	41.72%
Republican City	Harlan	150	28.54%
Reynolds	Jefferson	69	28.93%
Richland	Colfax	73	28.54%
Rising City	Butler	374	36.84%
Riverdale	Buffalo	182	28.54%
Riverton	Franklin	89	35.73%
Roca	Lancaster	220	28.54%
Rockville	Sherman	106	34.77%
Rogers	Colfax	95	31.29%
Rosalie	Thurston	160	40.44%
Roseland	Adams	235	33.66%

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Royal	Antelope	63	32.76%
Rulo	Richardson	172	37.82%
Rushville	Sheridan	890	36.43%
Ruskin	Nuckolls	123	29.38%
Salem	Richardson	112	37.41%
Santee	Knox	346	35.78%
Sargent	Custer	525	52.86%
Saronville	Clay	47	28.54%
Schuyler	Colfax	6,213	68.84%
Scotia	Greeley	318	42.89%
Scottsbluff	Scotts Bluff	15,039	25.72%
Scribner	Dodge	857	30.37%
Seward	Seward	6,964	20.26%
Shelby	Polk	714	42.76%
Shelton	Buffalo	1,059	29.05%
Shickley	Fillmore	341	31.43%
Sholes	Wayne	21	28.67%
Shubert	Richardson	150	37.39%
Sidney	Cheyenne	6,757	20.26%
Silver Creek	Merrick	362	38.04%
Smithfield	Gosper	54	29.02%
Snyder	Dodge	300	28.54%
South Bend	Cass	99	28.65%
South Sioux City	Dakota	13,353	74.33%
Spalding	Greeley	490	48.07%
Spencer	Boyd	455	47.06%
Sprague	Lancaster	142	28.64%
Springfield	Sarpy	1,529	20.82%
Springview	Keya Paha	242	35.09%
St Edward	Boone	705	53.67%
St Helena	Cedar	96	33.80%
St Paul	Howard	2,299	38.05%
Stamford	Harlan	183	41.26%
Stanton	Stanton	1,577	48.34%
Staplehurst	Seward	242	36.47%
Stapleton	Logan	305	42.08%
Steele City	Jefferson	61	29.08%
Steinauer	Pawnee	75	33.16%
Stella	Richardson	152	35.60%
Sterling	Johnson	476	43.44%
Stockham	Hamilton	44	29.04%
Stockville	Frontier	25	29.32%

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Strang	Fillmore	29	28.54%
Stratton	Hitchcock	343	43.82%
Stromsburg	Polk	1,171	34.98%
Stuart	Holt	590	33.72%
Sumner	Dawson	236	38.98%
Superior	Nuckolls	1,957	51.92%
Surprise	Butler	43	29.68%
Sutherland	Lincoln	1,286	23.90%
Sutton	Clay	1,502	28.51%
Swanton	Saline	94	31.01%
Syracuse	Otoe	1,944	29.51%
Table Rock	Pawnee	269	40.97%
Talmage	Otoe	233	38.15%
Tarnov	Platte	46	28.84%
Taylor	Loup	190	41.30%
Tecumseh	Johnson	1,680	41.87%
Tekamah	Burt	1,823	43.23%
Terrytown	Scotts Bluff	1,198	50.33%
Thayer	York	62	28.82%
Theford	Thomas	188	32.52%
Thurston	Thurston	132	36.13%
Tilden	Madison	953	32.90%
Tobias	Saline	106	35.79%
Trenton	Hitchcock	560	60.50%
Trumbull	Clay	205	28.54%
Uehling	Dodge	230	29.98%
Ulysses	Butler	171	35.08%
Unadilla	Otoe	311	29.88%
Union	Cass	233	36.37%
Upland	Franklin	143	34.57%
Utica	Seward	861	23.00%
Valentine	Cherry	2,737	17.17%
Valley	Douglas	2,408	15.06%
Valparaiso	Saunders	570	28.54%
Venango	Perkins	164	28.54%
Verdel	Knox	30	30.41%
Verdigre	Knox	575	61.12%
Verdon	Richardson	172	38.26%
Virginia	Gage	60	29.43%
Waco	York	236	28.54%
Wahoo	Saunders	4,510	38.15%
Wakefield	Dixon	1,451	24.47%

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Wallace	Lincoln	366	39.20%
Walthill	Thurston	780	100.00%
Washington	Washington	150	29.47%
Waterbury	Dixon	73	33.42%
Waterloo	Douglas	848	15.06%
Wauneta	Chase	577	48.60%
Wausa	Knox	634	59.16%
Waverly	Lancaster	3,277	15.06%
Wayne	Wayne	5,665	52.03%
Weeping Water	Cass	1,050	19.18%
Wellfleet	Lincoln	78	29.46%
West Point	Cuming	3,368	31.61%
Western	Saline	235	40.56%
Weston	Saunders	324	36.72%
Whitney	Dawes	77	29.34%
Wilber	Saline	1,855	45.19%
Wilcox	Kearney	358	39.75%
Wilsonville	Furnas	93	29.44%
Winnebago	Thurston	774	41.47%
Winnetoan	Knox	68	32.37%
Winside	Wayne	427	48.61%
Winslow	Dodge	103	33.63%
Wisner	Cuming	1,170	31.28%
Wolbach	Greeley	283	45.74%
Wood Lake	Cherry	63	32.44%
Wood River	Hall	1,325	21.03%
Wymore	Gage	1,457	57.11%
Wynot	Cedar	166	35.02%
York	York	7,768	20.26%
Yutan	Saunders	1,174	25.71%