

# Municipal Equalization Fund Score

The Nebraska 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 uses 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.

**Note:** MEF Scores were based on a 100 point scale, so for example if Lexington and Fremont had application they would receive 84 points and 79 points respectively. It would not be necessary to round for determining a community's final MEF score.

City	County	MEF-Based Effort Rate
Abie	Butler	28.994%
Adams	Gage	28.203%
Ainsworth	Brown	47.713%
Albion	Boone	16.470%
Alda	Hall	30.244%
Alexandria	Thayer	38.560%
Allen	Dixon	46.448%
Alliance	Box Butte	41.429%
Alma	Harlan	28.519%
Alvo	Cass	31.330%
Amherst	Buffalo	28.637%
Anoka	Boyd	28.203%
Anselmo	Custer	32.346%
Ansley	Custer	39.182%
Arapahoe	Furnas	35.021%
Arcadia	Valley	34.618%
Arlington	Washington	25.887%
Arnold	Custer	44.848%
Arthur	Arthur	33.117%
Ashland	Saunders	43.717%
Ashton	Sherman	35.400%
Atkinson	Holt	23.798%
Atlanta	Phelps	28.203%
Auburn	Nemaha	74.623%
Aurora	Hamilton	16.470%
Avoca	Cass	41.126%
Axtell	Kearney	28.203%
Ayr	Adams	32.579%
Bancroft	Cuming	47.075%
Barada	Richardson	28.548%
Barneston	Gage	32.986%
Bartlett	Wheeler	34.937%
Bartley	Red Willow	33.742%
Bassett	Rock	53.437%
Battle Creek	Madison	29.369%
Bayard	Morrill	45.844%
Bazile Mills	Knox	29.211%
Beatrice	Gage	53.142%
Beaver City	Furnas	66.765%

City	County	MEF-Based Effort Rate
Beaver Crossing	Seward	38.886%
Bee	Seward	30.424%
Beemer	Cuming	57.531%
Belden	Cedar	33.363%
Belgrade	Nance	36.999%
Bellevue	Sarpy	100.000%
Bellwood	Butler	44.908%
Belvidere	Thayer	28.203%
Benedict	York	36.168%
Benkelman	Dundy	34.809%
Bennet	Lancaster	28.203%
Bennington	Douglas	16.470%
Bertrand	Phelps	51.351%
Berwyn	Custer	30.739%
Big Springs	Deuel	28.203%
Bladen	Webster	42.930%
Blair	Washington	17.069%
Bloomfield	Knox	35.371%
Bloomington	Franklin	32.474%
Blue Hill	Webster	35.338%
Blue Springs	Gage	51.043%
Boelus	Howard	38.216%
Boys Town	Douglas	44.395%
Bradshaw	York	31.220%
Brady	Lincoln	40.313%
Brainard	Butler	28.203%
Brewster	Blaine	28.830%
Bridgeport	Morrill	29.364%
Bristow	Boyd	32.959%
Broadwater	Morrill	34.382%
Brock	Nemaha	31.948%
Broken Bow	Custer	48.990%
Brownville	Nemaha	28.501%
Brule	Keith	35.287%
Bruning	Thayer	31.730%
Bruno	Butler	34.386%
Brunswick	Antelope	28.203%
Burchard	Pawnee	28.203%
Burr	Otoe	29.306%
Burton	Keya Paha	28.333%
Burwell	Garfield	35.067%
Bushnell	Kimball	29.865%
Butte	Boyd	47.545%

City	County	MEF-Based Effort Rate
Byron	Thayer	28.769%
Cairo	Hall	33.730%
Callaway	Custer	28.203%
Cambridge	Furnas	31.828%
Campbell	Franklin	40.289%
Carleton	Thayer	28.203%
Carroll	Wayne	40.068%
Cedar Bluffs	Saunders	46.489%
Cedar Creek	Cass	28.203%
Cedar Rapids	Boone	40.687%
Center	Knox	34.839%
Central City	Merrick	45.422%
Ceresco	Saunders	17.433%
Chadron	Dawes	46.835%
Chambers	Holt	42.356%
Chapman	Merrick	29.218%
Chappell	Deuel	34.044%
Chester	Thayer	34.037%
Clarks	Merrick	39.247%
Clarkson	Colfax	49.587%
Clatonia	Gage	35.875%
Clay Center	Clay	47.834%
Clearwater	Antelope	55.337%
Clinton	Sheridan	28.396%
Cody	Cherry	35.756%
Coleridge	Cedar	53.776%
Colon	Saunders	31.377%
Columbus	Platte	16.946%
Comstock	Custer	33.014%
Concord	Dixon	40.362%
Cook	Johnson	36.280%
Cordova	Seward	28.312%
Cornlea	Platte	28.203%
Cortland	Gage	28.203%
Cotesfield	Howard	29.099%
Cowles	Webster	28.203%
Cozad	Dawson	68.320%
Crab Orchard	Johnson	28.755%
Craig	Burt	41.337%
Crawford	Dawes	37.505%
Creighton	Knox	38.878%
Creston	Platte	34.556%
Crete	Saline	57.699%

City	County	MEF-Based Effort Rate
Crofton	Knox	45.009%
Crookston	Cherry	28.409%
Culbertson	Hitchcock	37.296%
Curtis	Frontier	36.274%
Cushing	Howard	28.465%
Dakota City	Dakota	48.690%
Dalton	Cheyenne	33.559%
Danbury	Red Willow	33.140%
Dannebrog	Howard	41.341%
Davenport	Thayer	28.203%
Davey	Lancaster	28.536%
David City	Butler	50.917%
Dawson	Richardson	37.939%
Daykin	Jefferson	28.203%
Decatur	Burt	44.364%
Denton	Lancaster	28.203%
Deshler	Thayer	67.539%
Deweese	Clay	30.282%
DeWitt	Saline	51.644%
Diller	Jefferson	31.761%
Dix	Kimball	38.614%
Dixon	Dixon	31.062%
Dodge	Dodge	51.568%
Doniphan	Hall	17.347%
Dorchester	Saline	29.374%
Douglas	Otoe	36.919%
Dubois	Pawnee	36.188%
Dunbar	Otoe	39.495%
Duncan	Platte	28.203%
Dunning	Blaine	33.129%
Dwight	Butler	31.071%
Eagle	Cass	27.932%
Eddyville	Dawson	34.896%
Edgar	Clay	46.251%
Edison	Furnas	28.203%
Elba	Howard	37.921%
Elgin	Antelope	28.738%
Elk Creek	Johnson	32.699%
Elm Creek	Buffalo	22.462%
Elmwood	Cass	31.071%
Elsie	Perkins	29.013%
Elwood	Gosper	41.692%
Elyria	Valley	29.231%

City	County	MEF-Based Effort Rate
Emerson	Dakota	35.895%
Emmet	Holt	30.381%
Endicott	Jefferson	28.550%
Ericson	Wheeler	31.119%
Eustis	Frontier	28.224%
Ewing	Holt	49.290%
Exeter	Fillmore	34.938%
Fairbury	Jefferson	100.000%
Fairfield	Clay	28.203%
Fairmont	Fillmore	28.203%
Falls City	Richardson	97.200%
Farnam	Dawson	35.251%
Farwell	Howard	31.998%
Filley	Gage	32.929%
Firth	Lancaster	28.866%
Fordyce	Cedar	32.893%
Fort Calhoun	Washington	16.470%
Foster	Pierce	28.629%
Franklin	Franklin	37.174%
Fremont	Dodge	79.934%
Friend	Saline	24.269%
Fullerton	Nance	37.705%
Funk	Phelps	28.203%
Gandy	Logan	28.527%
Garland	Seward	33.616%
Garrison	Butler	28.203%
Geneva	Fillmore	20.216%
Genoa	Nance	38.216%
Gering	Scotts Bluff	28.492%
Gibbon	Buffalo	33.672%
Gilead	Thayer	31.198%
Giltner	Hamilton	28.203%
Glenvil	Clay	38.233%
Goehner	Seward	28.203%
Gordon	Sheridan	50.994%
Gothenburg	Dawson	29.638%
Grafton	Fillmore	28.680%
Grand Island	Hall	64.786%
Grant	Perkins	28.624%
Greeley	Greeley	54.235%
Greenwood	Cass	36.298%
Gresham	York	39.517%
Gretna	Sarpy	16.470%

City	County	MEF-Based Effort Rate
Gross	Boyd	28.212%
Guide Rock	Webster	43.682%
Gurley	Cheyenne	28.203%
Hadar	Pierce	32.700%
Haigler	Dundy	36.377%
Hallam	Lancaster	28.203%
Halsey	Thomas	28.364%
Hamlet	Hayes	31.768%
Hampton	Hamilton	28.203%
Harbine	Jefferson	30.613%
Hardy	Nuckolls	37.566%
Harrison	Sioux	36.456%
Hartington	Cedar	26.411%
Harvard	Clay	44.628%
Hastings	Adams	88.418%
Hay Springs	Sheridan	59.770%
Hayes Center	Hayes	36.291%
Hazard	Sherman	28.203%
Heartwell	Kearney	32.820%
Hebron	Thayer	39.871%
Hemingford	Box Butte	23.636%
Henderson	York	21.999%
Hendley	Furnas	29.694%
Henry	Scotts Bluff	28.423%
Herman	Washington	31.541%
Hershey	Lincoln	28.203%
Hickman	Lancaster	16.470%
Hildreth	Franklin	38.091%
Holbrook	Furnas	41.028%
Holdrege	Phelps	33.000%
Holstein	Adams	35.491%
Homer	Dakota	45.822%
Hooper	Dodge	28.459%
Hordville	Hamilton	30.018%
Hoskins	Wayne	40.607%
Howells	Colfax	38.136%
Hubbard	Dakota	40.088%
Hubbell	Thayer	31.212%
Humboldt	Richardson	40.229%
Humphrey	Platte	28.203%
Huntley	Harlan	28.670%
Hyannis	Grant	31.773%
Imperial	Chase	16.470%

City	County	MEF-Based Effort Rate
Indianola	Red Willow	44.987%
Inglewood	Dodge	30.024%
Inman	Holt	38.741%
Ithaca	Saunders	35.493%
Jackson	Dakota	28.203%
Jansen	Jefferson	33.467%
Johnson	Nemaha	34.395%
Johnstown	Brown	31.999%
Julian	Nemaha	31.214%
Juniata	Adams	48.193%
Kearney	Buffalo	16.946%
Kenesaw	Adams	22.688%
Kennard	Washington	29.001%
Kilgore	Cherry	32.776%
Kimball	Kimball	46.063%
La Vista	Sarpy	16.946%
Lamar	Chase	28.275%
Laurel	Cedar	27.462%
Lawrence	Nuckolls	44.961%
Lebanon	Red Willow	34.950%
Leigh	Colfax	39.409%
Leshara	Saunders	28.981%
Lewellen	Garden	34.721%
Lewiston	Pawnee	33.155%
Lexington	Dawson	84.967%
Liberty	Gage	34.005%
Lincoln	Lancaster	16.946%
Lindsay	Platte	28.203%
Linwood	Butler	31.230%
Litchfield	Sherman	28.732%
Lodgepole	Cheyenne	29.927%
Long Pine	Brown	39.745%
Loomis	Phelps	28.203%
Lorton	Otoe	28.725%
Louisville	Cass	22.879%
Loup City	Sherman	33.734%
Lushton	York	28.203%
Lyman	Scotts Bluff	42.991%
Lynch	Boyd	47.096%
Lyons	Burt	32.984%
Madison	Madison	79.569%
Madrid	Perkins	28.203%
Magnet	Cedar	31.718%

City	County	MEF-Based Effort Rate
Malcolm	Lancaster	28.203%
Malmo	Saunders	33.348%
Manley	Cass	33.378%
Marquette	Hamilton	39.341%
Martinsburg	Dixon	33.918%
Maskell	Dixon	32.939%
Mason City	Custer	34.380%
Maxwell	Lincoln	36.393%
Maywood	Frontier	28.255%
McCook	Red Willow	39.981%
McCool Junction	York	31.241%
McGrew	Scotts Bluff	32.646%
McLean	Pierce	29.912%
Mead	Saunders	28.747%
Meadow Grove	Madison	44.533%
Melbeta	Scotts Bluff	32.103%
Memphis	Saunders	29.648%
Merna	Custer	38.951%
Merriman	Cherry	38.303%
Milford	Seward	39.882%
Miller	Buffalo	31.724%
Milligan	Fillmore	32.900%
Minatare	Scotts Bluff	39.975%
Minden	Kearney	17.149%
Mitchell	Scotts Bluff	51.525%
Monowi	Boyd	28.212%
Monroe	Platte	28.203%
Moorefield	Frontier	29.208%
Morrill	Scotts Bluff	26.903%
Morse Bluff	Saunders	28.910%
Mullen	Hooker	53.503%
Murdock	Cass	28.203%
Murray	Cass	35.636%
Naper	Boyd	34.680%
Naponee	Franklin	35.522%
Nebraska City	Otoe	43.143%
Nehawka	Cass	34.876%
Neligh	Antelope	39.335%
Nelson	Nuckolls	58.389%
Nemaha	Nemaha	37.484%
Nenzel	Cherry	28.442%
Newcastle	Dixon	48.885%
Newman Grove	Madison	63.630%

City	County	MEF-Based Effort Rate
Newport	Rock	34.865%
Nickerson	Dodge	52.557%
Niobrara	Knox	42.038%
Nora	Nuckolls	28.283%
Norfolk	Madison	22.543%
Norman	Kearney	28.241%
North Bend	Dodge	34.983%
North Loup	Valley	32.907%
North Platte	Lincoln	27.793%
Oak	Nuckolls	33.665%
Oakdale	Antelope	53.779%
Oakland	Burt	35.205%
Obert	Cedar	28.515%
Oconto	Custer	38.468%
Octavia	Butler	37.618%
Odell	Gage	42.670%
Ogallala	Keith	28.519%
Ohiowa	Fillmore	32.033%
Omaha	Douglas	16.946%
O'Neill	Holt	55.963%
Ong	Clay	28.798%
Orchard	Antelope	39.289%
Ord	Valley	30.055%
Orleans	Harlan	50.452%
Osceola	Polk	30.829%
Oshkosh	Garden	20.181%
Osmond	Pierce	31.674%
Otoe	Otoe	41.830%
Overton	Dawson	50.792%
Oxford	Furnas	67.198%
Page	Holt	35.825%
Palisade	Hitchcock	46.703%
Palmer	Merrick	46.707%
Palmyra	Otoe	41.028%
Panama	Lancaster	28.203%
Papillion	Sarpy	16.946%
Pawnee City	Pawnee	36.417%
Paxton	Keith	35.717%
Pender	Thurston	21.703%
Peru	Nemaha	22.250%
Petersburg	Boone	28.203%
Phillips	Hamilton	37.812%
Pickrell	Gage	28.770%

City	County	MEF-Based Effort Rate
Pierce	Pierce	44.060%
Pilger	Stanton	29.123%
Plainview	Pierce	40.188%
Platte Center	Platte	35.276%
Plattsmouth	Cass	48.000%
Pleasant Dale	Seward	28.203%
Pleasanton	Buffalo	28.203%
Plymouth	Jefferson	28.203%
Polk	Polk	39.534%
Ponca	Dixon	34.729%
Potter	Cheyenne	28.203%
Prague	Saunders	30.734%
Preston	Richardson	28.582%
Primrose	Boone	28.203%
Prosser	Adams	29.841%
Ragan	Harlan	28.203%
Ralston	Douglas	23.615%
Randolph	Cedar	35.067%
Ravenna	Buffalo	16.470%
Raymond	Lancaster	28.203%
Red Cloud	Webster	42.756%
Republican City	Harlan	28.203%
Reynolds	Jefferson	28.643%
Richland	Colfax	28.203%
Rising City	Butler	37.976%
Riverdale	Buffalo	28.203%
Riverton	Franklin	35.614%
Roca	Lancaster	28.203%
Rockville	Sherman	34.603%
Rogers	Colfax	31.466%
Rosalie	Thurston	39.882%
Roseland	Adams	32.944%
Royal	Antelope	32.644%
Rulo	Richardson	38.070%
Rushville	Sheridan	37.494%
Ruskin	Nuckolls	29.155%
Salem	Richardson	37.462%
Santee	Knox	35.626%
Sargent	Custer	48.720%
Saronville	Clay	28.203%
Schuyler	Colfax	64.230%
Scotia	Greeley	42.842%
Scottsbluff	Scotts Bluff	21.896%

City	County	MEF-Based Effort Rate
Scribner	Dodge	31.594%
Seward	Seward	16.946%
Shelby	Polk	40.407%
Shelton	Buffalo	30.402%
Shickley	Fillmore	32.472%
Sholes	Wayne	28.340%
Shubert	Richardson	37.606%
Sidney	Cheyenne	16.946%
Silver Creek	Merrick	37.426%
Smithfield	Gosper	28.732%
Snyder	Dodge	28.313%
South Bend	Cass	28.397%
South Sioux City	Dakota	67.012%
Spalding	Greeley	47.082%
Spencer	Boyd	50.861%
Sprague	Lancaster	28.252%
Springfield	Sarpy	19.250%
Springview	Keya Paha	35.201%
St Edward	Boone	53.957%
St Helena	Cedar	32.980%
St Paul	Howard	33.016%
Stamford	Harlan	41.625%
Stanton	Stanton	44.008%
Staplehurst	Seward	36.923%
Stapleton	Logan	41.911%
Steele City	Jefferson	29.167%
Steinauer	Pawnee	33.043%
Stella	Richardson	35.784%
Sterling	Johnson	42.811%
Stockham	Hamilton	28.740%
Stockville	Frontier	28.833%
Strang	Fillmore	28.382%
Stratton	Hitchcock	43.129%
Stromsburg	Polk	34.422%
Stuart	Holt	30.032%
Sumner	Dawson	39.375%
Superior	Nuckolls	50.742%
Surprise	Butler	29.529%
Sutherland	Lincoln	24.629%
Sutton	Clay	22.658%
Swanton	Saline	31.024%
Syracuse	Otoe	30.965%
Table Rock	Pawnee	40.518%

City	County	MEF-Based Effort Rate
Talmage	Otoe	38.703%
Tarnov	Platte	28.507%
Taylor	Loup	41.185%
Tecumseh	Johnson	41.834%
Tekamah	Burt	43.274%
Terrytown	Scotts Bluff	49.570%
Thayer	York	28.583%
Theford	Thomas	32.981%
Thurston	Thurston	36.219%
Tilden	Madison	34.209%
Tobias	Saline	35.693%
Trenton	Hitchcock	60.327%
Trumbull	Clay	28.203%
Uehling	Dodge	39.383%
Ulysses	Butler	35.247%
Unadilla	Otoe	36.131%
Union	Cass	36.954%
Upland	Franklin	34.843%
Utica	Seward	24.919%
Valentine	Cherry	18.863%
Valley	Douglas	16.470%
Valparaiso	Saunders	28.203%
Venango	Perkins	28.203%
Verdel	Knox	30.172%
Verdigre	Knox	60.230%
Verdon	Richardson	37.844%
Virginia	Gage	29.271%
Waco	York	28.203%
Wahoo	Saunders	32.070%
Wakefield	Dixon	28.200%
Wallace	Lincoln	41.033%
Walthill	Thurston	100.000%
Washington	Washington	29.762%
Waterbury	Dixon	33.319%
Waterloo	Douglas	16.470%
Wauneta	Chase	45.700%
Wausa	Knox	58.807%
Waverly	Lancaster	16.470%
Wayne	Wayne	49.480%
Weeping Water	Cass	17.185%
Wellfleet	Lincoln	29.169%
West Point	Cuming	29.751%
Western	Saline	40.867%

City	County	MEF-Based Effort Rate
Weston	Saunders	43.200%
Whitney	Dawes	29.072%
Wilber	Saline	45.406%
Wilcox	Kearney	40.920%
Wilsonville	Furnas	30.438%
Winnebago	Thurston	87.268%
Winnetoon	Knox	32.331%
Winside	Wayne	50.013%
Winslow	Dodge	34.244%
Wisner	Cuming	32.496%
Wolbach	Greeley	45.568%
Wood Lake	Cherry	32.294%
Wood River	Hall	19.961%
Wymore	Gage	57.255%
Wynot	Cedar	33.398%
York	York	16.946%
Yutan	Saunders	27.321%