

Report of State Aid to Local Subdivisions Fiscal Year 2022-2023

- Letter from the Tax Commissioner
- Section One: Comparison of 2022 Property Taxes Levied and Fiscal Year 2022-2023 State Aid to Local Subdivisions
- Section Two: A Summary of State Aid to Local Subdivisions, and a List of Specific Aid Programs Funded by the Legislature from State Revenue Sources



September 2023

This 2022-23 Report of State Aid to Local Subdivisions was prepared by the Nebraska Department of Revenue (DOR) pursuant to [Neb. Rev. Stat. § 77-1704.01](#) for distribution to Nebraska taxpayers.

Section One contains a schedule for all 93 counties listing the local subdivisions receiving state aid. Each schedule includes the total amount of property taxes levied in 2022 for collection in 2023, and the amount of general fund aid from state sources for FY 2022-23. Only the subdivisions required by statute are listed. Total property taxes levied are total property taxes levied, including amounts reimbursed under the homestead exemption program and the property tax programs.

The total for each county receiving funds is listed separately on each county's schedule. The amounts of total property taxes and state aid for the subdivision are the total amounts for the local subdivision and not just the portion in this county. To avoid double counting, these totals are only shown in the county where the local subdivision is considered headquartered.

Section Two includes a tabulation of specific aid programs funded by the Legislature from state revenue sources, and a summary of state aid paid to local subdivisions in each county.

If you have any questions regarding this report, please contact Hoa Phu Tran in DOR's Research Section at 402-471-5896, or hoaphu.tran@nebraska.gov.

A handwritten signature in black ink, appearing to read "J.R. Kamm".

James R. Kamm
Tax Commissioner

Total State Tax Dollars Allocated to All Local Governments by Category

for Fiscal Year 2022-2023

State Aid to Schools (TEEOSA)	\$1,071,351,786.00
Property Tax Credit Act	313,000,000.00
Special Education Payments	229,124,362.00
Highway User Revenue Distribution to Cities	202,599,191.39
Highway User Revenue Distribution to Counties	202,342,586.15
Homestead Exemptions	119,332,119.42
Community College Foundation and Equalization Aid	109,804,330.00
State Temporary School Fund	59,688,237.31
Municipal Equalization Fund (MEF)	29,755,742.79
County Public Health Aid	17,293,439.22
Convention Center and Arena Turnback to Cities	15,725,386.18
Insurance Premium Distributions to Counties	6,139,857.94
Mutual Finance Assistance Fund	4,000,000.00
Water Sustainability	13,117,467.32
Nebraska Resources Development Fund	14,635.30
Total Tax Dollars Distributed	\$2,393,289,141.02

State Aid to Local Subdivisions for Fiscal Year 2022-2023

County Name	County	Cities and Villages	School Districts	Other State Aid ¹	Total
Adams	2,798,446.93	5,240,511.69	27,058,924.50	6,813,379.54	41,911,262.66
Antelope	2,286,476.69	835,035.65	1,723,602.80	3,283,296.16	8,128,411.30
Arthur	248,670.94	30,188.93	415,984.55	335,858.72	1,030,703.14
Banner	519,784.30	0.00	629,590.66	346,870.08	1,496,245.04
Blaine	286,323.83	33,164.77	253,387.18	429,314.66	1,002,190.44
Boone	1,940,329.71	640,857.58	1,627,250.46	2,959,781.94	7,168,219.69
Box Butte	1,533,640.59	1,645,501.77	4,718,733.00	2,204,468.16	10,102,343.52
Boyd	778,502.40	358,733.93	514,731.39	772,290.94	2,424,258.66
Brown	974,750.46	471,010.01	604,836.78	1,294,642.48	3,345,239.73
Buffalo	4,806,562.18	6,300,433.04	21,454,109.02	10,187,116.82	42,748,221.06
Burt	1,581,452.70	1,137,748.00	1,561,769.84	2,639,322.58	6,920,293.12
Butler	2,074,559.64	1,129,689.42	1,650,176.51	3,169,365.38	8,023,790.95
Cass	4,059,870.88	2,665,536.57	10,975,247.03	7,079,524.18	24,780,178.66
Cedar	2,390,356.04	1,120,557.47	3,154,034.95	3,411,663.18	10,076,611.64
Chase	1,271,686.24	542,128.84	743,225.93	1,843,888.12	4,400,929.13
Cherry	1,698,128.63	600,206.97	2,134,403.01	2,801,534.12	7,234,272.73
Cheyenne	1,658,670.17	1,519,481.38	7,468,864.50	2,373,804.45	13,020,820.50
Clay	1,525,633.81	1,095,439.35	1,174,619.91	2,788,865.24	6,584,558.31
Colfax	1,946,241.67	2,184,326.90	7,035,431.04	2,653,597.68	13,819,597.29
Cuming	2,969,503.48	1,081,141.52	2,866,379.15	3,746,380.77	10,663,404.92
Custer	3,575,310.23	1,469,707.73	2,113,935.27	4,625,939.18	11,784,892.41
Dakota	1,868,030.93	3,755,598.29	35,872,935.93	3,160,863.82	44,657,428.97
Dawes	1,143,570.04	1,388,617.98	6,099,710.84	1,556,237.70	10,188,136.56
Dawson	3,610,435.36	4,652,570.93	32,294,636.75	4,938,819.76	45,496,462.80
Deuel	575,631.25	336,942.74	1,157,081.67	575,429.10	2,645,084.76
Dixon	1,459,225.39	804,606.09	2,694,276.08	1,960,786.60	6,918,894.16
Dodge	3,161,370.27	4,797,954.81	26,668,961.46	8,185,127.92	42,813,414.46
Douglas	26,478,305.29	70,617,172.07	513,107,902.41	99,228,365.90	709,431,745.67
Dundy	824,486.54	305,088.88	255,567.45	1,075,914.90	2,461,057.77
Fillmore	1,574,355.71	931,810.99	1,667,552.36	3,057,004.84	7,230,723.90
Franklin	995,871.08	604,466.88	549,210.95	1,273,374.08	3,422,922.99
Frontier	1,062,422.65	391,605.26	1,835,972.68	1,763,751.88	5,053,752.47
Furnas	1,344,543.31	1,122,968.97	2,083,390.87	1,309,320.56	5,860,223.71
Gage	3,507,611.20	3,605,114.74	11,379,029.41	5,195,729.36	23,687,484.71
Garden	755,805.28	210,936.91	297,650.57	995,153.56	2,259,546.32
Garfield	456,827.17	248,187.34	674,788.18	699,308.58	2,079,111.27
Gosper	883,866.99	149,388.25	224,145.95	1,159,971.08	2,417,372.27
Grant	249,726.90	44,627.70	157,373.28	380,356.66	832,084.54
Greeley	843,044.53	373,320.52	438,056.88	1,293,471.16	2,947,893.09
Hall	3,863,144.28	9,600,187.44	78,582,274.35	10,551,221.34	102,596,827.41
Hamilton	1,876,191.75	1,034,601.43	3,284,296.87	3,923,526.04	10,118,616.09
Harlan	1,037,462.42	472,617.53	1,937,919.69	1,373,138.40	4,821,138.04
Hayes	707,862.47	78,486.87	140,239.25	626,244.34	1,552,832.93
Hitchcock	821,988.77	439,573.80	419,382.09	945,811.90	2,626,756.56
Holt	3,149,457.85	1,562,648.56	3,301,708.31	3,804,290.82	11,818,105.54
Hooker	183,883.44	103,026.82	524,076.20	415,640.86	1,226,627.32
Howard	1,753,631.95	783,097.69	4,339,899.40	2,179,126.00	9,055,755.04
Jefferson	1,856,866.68	1,388,973.41	2,861,745.98	2,461,688.82	8,569,274.89
Johnson	1,373,004.39	666,779.61	706,395.26	1,447,034.52	4,193,213.78
Kearney	1,617,014.89	773,934.26	1,767,455.22	2,596,497.52	6,754,901.89
Keith	1,466,035.19	1,125,570.37	1,851,429.86	2,879,137.06	7,322,172.48
Keya Paha	541,304.83	74,166.41	76,645.90	609,542.02	1,301,659.16
Kimball	819,592.40	678,567.40	378,606.67	966,678.84	2,843,445.31
Knox	2,521,758.96	1,293,149.37	8,565,940.13	2,999,775.22	15,380,623.68
Lancaster	12,609,151.73	38,039,387.26	168,307,267.41	55,020,115.94	273,975,922.34
Lincoln	4,691,917.01	4,303,742.30	18,875,733.96	8,890,521.68	36,761,914.95
Logan	270,692.57	86,452.78	517,984.42	479,016.90	1,354,146.67

¹ "Other State Aid" includes the homestead exemption reimbursement, real property tax credit, Resources Development Fund, Water Sustainability Fund, County Public Health Aid, and community college aid.

County Name	County	Cities and Villages	School Districts	Other State Aid ¹	Total
Loup	298,470.59	49,544.64	87,494.90	412,072.08	847,582.21
Madison	3,386,386.88	4,912,453.79	17,184,966.55	7,197,820.88	32,681,628.10
McPherson	290,733.64	0.00	76,348.12	434,006.92	801,088.68
Merrick	1,922,864.63	870,713.07	2,605,731.19	2,634,506.38	8,033,815.27
Morrill	1,297,511.94	692,226.33	3,260,610.72	1,486,196.06	6,736,545.05
Nance	1,099,158.26	540,647.27	954,112.59	1,403,166.84	3,997,084.96
Nemaha	1,406,117.84	1,196,068.42	5,385,052.39	1,695,577.18	9,682,815.83
Nuckolls	1,415,113.79	858,524.74	2,616,550.22	1,486,843.68	6,377,032.43
Otoe	2,738,981.08	2,246,287.94	8,772,986.98	3,799,875.52	17,558,131.52
Pawnee	1,037,710.45	459,592.07	2,015,166.62	1,065,019.24	4,577,488.38
Perkins	1,209,045.32	394,991.65	433,198.01	1,443,987.40	3,481,222.38
Phelps	1,992,225.25	1,475,790.95	2,462,957.79	3,043,342.28	8,974,316.27
Pierce	1,895,322.16	1,018,215.13	2,017,211.31	2,726,217.84	7,656,966.44
Platte	4,315,535.80	3,810,662.75	19,690,776.98	8,818,361.85	36,635,337.38
Polk	1,496,264.08	768,475.56	2,094,908.19	2,467,674.00	6,827,321.83
Red Willow	1,621,163.73	1,834,142.01	7,764,420.22	2,102,521.32	13,322,247.28
Richardson	1,779,550.73	1,647,158.57	1,858,640.54	2,026,440.30	7,311,790.14
Rock	619,058.41	165,828.67	429,609.72	836,265.78	2,050,762.58
Saline	2,370,898.70	2,681,598.73	13,488,843.18	3,377,623.54	21,918,964.15
Sarpy	17,459,626.82	16,044,485.41	128,894,967.36	43,112,205.30	205,511,284.89
Saunders	4,421,848.64	2,283,917.44	10,415,585.11	6,976,957.82	24,098,309.01
Scotts Bluff	3,969,077.50	5,284,886.55	40,310,470.57	6,146,308.56	55,710,743.18
Seward	2,907,847.05	1,966,996.98	5,058,077.80	4,660,600.92	14,593,522.75
Sheridan	1,428,861.13	823,137.92	2,324,423.27	1,539,547.62	6,115,969.94
Sherman	1,032,669.16	474,201.72	325,494.59	1,331,672.08	3,164,037.55
Sioux	806,742.81	66,213.64	129,211.37	801,485.50	1,803,653.32
Stanton	1,796,416.31	430,402.13	577,049.36	2,172,921.78	4,976,789.58
Thayer	1,567,088.30	912,904.13	1,425,018.51	2,415,613.07	6,320,624.01
Thomas	279,158.17	74,791.63	278,914.66	425,613.12	1,058,477.58
Thurston	1,429,218.04	832,031.27	21,006,129.10	1,314,217.32	24,581,595.73
Valley	1,133,451.74	660,397.25	1,958,663.29	2,540,114.29	6,292,626.57
Washington	3,102,943.49	1,575,201.20	8,608,597.03	8,247,957.11	21,534,698.83
Wayne	1,838,979.51	1,568,514.94	4,206,000.96	2,775,284.88	10,388,780.29
Webster	1,353,452.13	538,748.78	1,774,994.90	1,396,117.46	5,063,313.27
Wheeler	628,502.06	54,986.41	87,389.57	789,480.08	1,560,358.12
York	2,253,454.96	1,918,236.49	5,393,953.47	4,621,705.98	14,187,350.90
Educational Services Units			413,376.00		413,376.00
Nebraska Community Colleges				109,804,330.00	109,804,330.00
County Public Health Aid				17,293,439.22	17,293,439.22
Totals	212,482,444.09	248,080,320.36	1,360,164,385.31	572,561,991.26	2,393,289,141.02

¹ "Other State Aid" includes the homestead exemption reimbursement, real property tax credit, Resources Development Fund, Water Sustainability Fund, County Public Health Aid, and community college aid.