

Nebraska Legislative Planning Database – State and Local Government

Expenditures, Revenue and Debt

State government direct general spending per capita in Nebraska in 2006-07 was slightly below the U.S. average. Nebraska ranked 29th in the nation, and sixth out of the nine states in the region. For the functions of education, social services and income maintenance, and transportation, state spending was higher than the national average. Nebraska spending was lower than the average for public safety, environment and housing, and government administration.

Local government general spending per capita in Nebraska is above the median, but below the national average. Nebraska ranks fifth out of the nine states in the region. Nebraska was lower than the national average for all functions with the exception of transportation and utilities.

State general revenue per capita is below the national average and ranks 28th in the nation and fourth out of nine in the region. Local general revenue ranks 11th, however is only 2.4% above the national average. Total state tax revenue is below the national average, as are state taxes on corporate income and selective sales. State individual income and general sales tax revenues are about 5% above the national average. The local property tax is 9% above average, and local motor vehicle license taxes are more than four times the national average. Local tax collections are low for general and selective sales taxes, and zero for local income taxes. Charges are higher than average. Local utility revenues are more than four times the national average.

Nebraska is particularly low in state debt outstanding per capita (47th in the nation and the lowest in the region), and high in local debt (12th in the nation and third in the region).

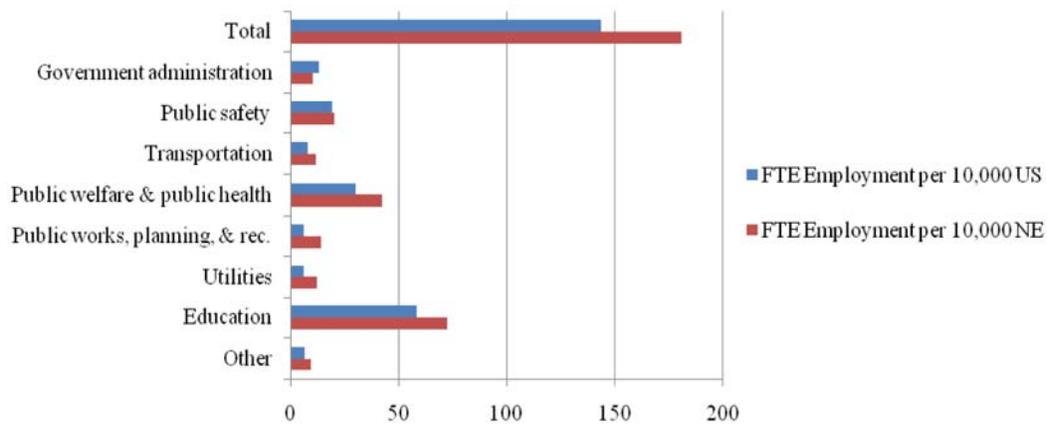
State Government Expenditures Per Capita by Function: United States and Nebraska: 2006-07

Description	United States	Nebraska	Nebraska as a Percent of United States
Education services	\$725.55	\$805.28	111
Social services & income mtnce.	1,428.98	1,489.56	104.2
Transportation	306.48	319.29	104.2
Public safety	214.79	191.02	88.9
Environment and housing	125.28	119.68	95.5
Governmental administration	165.21	106.42	64.4
Other general expenditure	135.12	122.76	90.9
Direct general expenditure	3,238.19	3,205.95	99
Utility expenditure	81.67	0	0

State Direct General Expenditures Per Capita: Regional Comparisons: 2006-07

State	Direct General Expenditures Per Capita (\$)	Ranking
Wyoming	4,861	6
North Dakota	4,242	12
Minnesota	3,398	24
Iowa	3,353	26
South Dakota	3,316	27
Nebraska	3,206	29
Kansas	2,943	37
Missouri	2,883	42
Colorado	2,521	48

**State Government Employment per 10,000 Population by Function:
the United States vs. Nebraska: 2008**

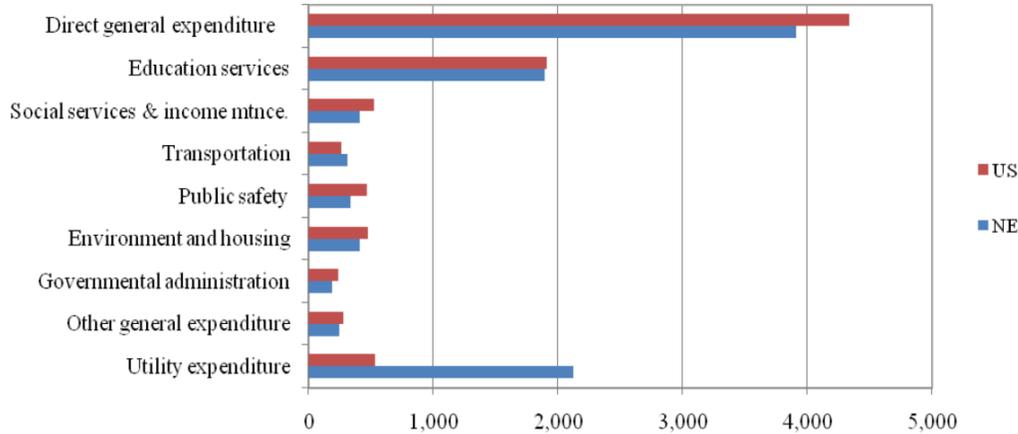


Source: U.S. Census Bureau, 2008; Prepared by Center for Public Affairs Research, UNO; Jun. 2010

Local Government Expenditures Per Capita By Function: United States vs. Nebraska: 2006-07

Description	United States	Nebraska	Nebraska as a Percent of United States
Direct general expenditure	4,338.53	3,909.66	90.1
Education services	1,913.50	1,898.26	99.2
Social services & income mtnce.	523.46	411	78.5
Transportation	266.93	312.3	117
Public safety	466.33	340.6	73
Environment and housing	475.69	407.02	85.6
Governmental administration	236.05	190.2	80.6
Other general expenditure	281.73	245.38	87.1
Utility expenditure	532.62	2,123.43	398.7

**Local Government Expenditures Per Capita by Function:
the United States and Nebraska: 2006-07**



Source: U.S. Census Bureau, 2007; Prepared by Center for Public Affairs Research, UNO; Jun. 2010

Local Direct General Expenditures Per Capita: Regional Comparisons: 2006-07

State	Direct General Expenditures Per Capita (\$)	Ranking
Wyoming	6,926	2
Minnesota	4,562	9
Colorado	4,550	10
Iowa	3,938	19
Nebraska	3,910	22
Kansas	3,855	24
Missouri	3,400	37
North Dakota	3,204	40
South Dakota	3,023	46

State and Local Revenues Per Capita by Function: United States and Nebraska: 2006-07

Description	United States	Nebraska	Nebraska as a Percent of United States	United States	Nebraska	Nebraska as a Percent of United States
	State Government Amount (\$)			Local Government Amount (\$)		
General revenue from own sources	3,443.90	3,325.74	96.6	2,794.92	2,860.93	102.4
Taxes	2,536.77	2,313.38	91.2	1,738.23	1,745.00	100.4
Property	42.41	1.36	3.2	1,241.60	1,355.91	109.2
Sales and gross receipts	1,179.91	1,109.38	94	290.05	204.87	70.6
General sales	798.7	843.38	105.6	204.21	142.96	70
Selective sales	381.21	265.99	69.8	85.83	61.9	72.1
Individual income	890.7	938.13	105.3	78.95	0	0
Corporate income	177.12	121.05	68.3	25.73	0	0
Motor vehicle license	64.6	51.8	80.2	5.27	22.25	422.1
Other taxes	182.03	91.66	50.4	96.63	161.97	167.6
Current charges	471.81	473.34	100.3	705.44	803.06	113.8
Miscellaneous general revenue	435.31	539.02	123.8	351.25	312.86	89.1
Utility revenue	56.08	0	0	394.69	1,672.60	423.8

State General Revenue Per Capita: Regional Comparisons: 2006-07

State	General Revenue Per Capita (\$)	Ranking
Wyoming	5,605	3
North Dakota	4,265	11
Minnesota	4,235	12
Nebraska	3,326	28
Iowa	3,283	31
Kansas	3,210	33
Colorado	2,896	42
Missouri	2,588	48
South Dakota	2,573	49

Local General Revenue Per Capita: Regional Comparisons: 2006-07

State	General Revenue Per Capita (\$)	Ranking
Wyoming	4,620	3
Colorado	3,352	5
Nebraska	2,861	11
Kansas	2,599	18
Iowa	2,550	20
Minnesota	2,399	26
Missouri	2,368	27
South Dakota	2,149	36
North Dakota	2,079	38

State Debt Outstanding Per Capita: Regional Comparisons: 2006-07

State	Debt Outstanding Per Capita (\$)	Ranking
South Dakota	4,105	13
Missouri	3,209	21
Colorado	3,137	23
North Dakota	2,816	29
Wyoming	2,351	33
Iowa	2,267	36
Kansas	2,046	38
Minnesota	1,724	42
Nebraska	1,325	47

Local Debt Outstanding Per Capita: Regional Comparisons: 2006-07

State	Debt Outstanding Per Capita (\$)	Ranking
Colorado	6,583	5
Minnesota	5,803	10
Nebraska	5,219	12
Kansas	5,103	13
Missouri	3,446	30
North Dakota	2,890	34
Iowa	2,711	37
South Dakota	2,059	43
Wyoming	2,018	45

Nebraska Legislative Planning Database – State and Local Government

Federal Government Expenditures

Per capita total federal government spending in Nebraska ranks 26th in the nation, and sixth out of the nine states in the region. Nebraska is close to the U.S. average in the federal salary and wage bill and retirement and disability payments. Nebraska is higher than the national average in grants received and other direct payments, and low in procurement spending. The Nebraska counties that are particularly high in federal expenditures include Hayes, Garden and Thomas counties. Those that are particularly low include Buffalo, Stanton and Washington counties.

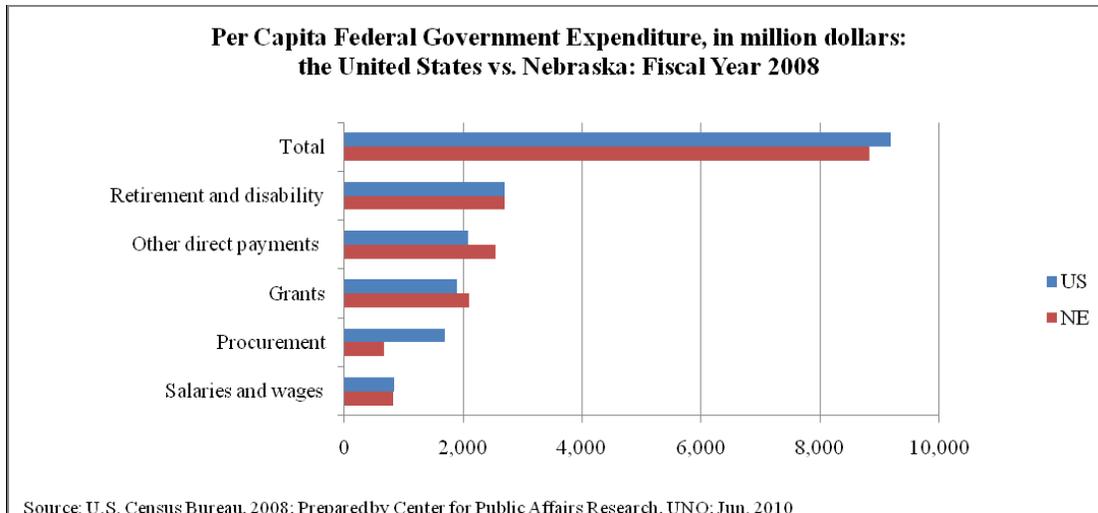
Note: “Other direct payments” include federal programs such as Medicare, the earned income tax credit, unemployment compensation, Food Stamps, agricultural assistance and federal employee life and health insurance.

Federal Government Expenditure, in million dollars: Regional Comparisons: Fiscal Year 2008

State	Per Capita Federal Exp. (\$)	Ranking
North Dakota	11,416	8
Wyoming	11,206	9
South Dakota	10,634	12
Missouri	10,290	13
Kansas	8,968	24
Nebraska	8,825	26
Iowa	7,969	38
Colorado	7,696	42
Minnesota	7,326	47

Per Capita Federal Government Expenditure, in million dollars: United States and Nebraska: Fiscal Year 2008

Expenditure	United States	Nebraska	Nebraska as a Percent Of United States
Total	9,184.42	8,825.12	96.1
Retirement and disability	2,691.99	2,691.44	100
Other direct payments	2,076.40	2,545.09	122.6
Grants	1,889.95	2,093.16	110.8
Procurement	1,690.84	677.35	40.1
Salaries and wages	835.24	818.09	97.9



Per Capita Federal Government Expenditure by State and County Area: Fiscal Year 2008

State and County area	Total Federal Exp. Per Capita (\$)	Per Capita Retirement and disability (\$)	Per Capita Other direct payment (\$)	Per Capita Grants (\$)	Per Capita Procurement (\$)	Per Capita Salaries & Wages (\$)
Nebraska	8,825	2,691	2,545	2,093	677	818
Adams	6,977	2,681	1,667	1,929	478	222
Antelope	12,670	2,916	4,482	4,451	428	394
Arthur	7,621	3,950	2,541	456	124	550
Banner	11,280	1,784	8,328	732	87	351
Blaine	11,381	3,533	3,297	3,514	234	804
Boone	10,102	3,199	4,572	1,834	86	411
Box Butte	7,977	3,320	2,505	1,703	81	367
Boyd	12,187	3,636	5,187	2,605	132	627
Brown	10,251	3,793	3,180	2,754	87	437
Buffalo	4,945	2,183	1,443	966	91	262
Burt	11,631	3,578	4,208	2,253	87	1,504
Butler	8,079	2,961	2,953	1,604	106	455
Cass	6,567	3,129	1,531	1,578	104	224
Cedar	9,247	2,659	3,371	2,418	193	606
Chase	12,355	3,390	6,731	1,687	88	460
Cherry	8,997	2,936	2,113	3,162	238	548
Cheyenne	7,995	2,767	3,000	1,675	263	290
Clay	11,049	3,498	4,258	1,133	205	1,956
Colfax	7,236	2,372	3,013	1,316	59	476

(Continued)

State and County area	Total Federal Exp. Per Capita (\$)	Per Capita Retirement and disability (\$)	Per Capita Other direct payment (\$)	Per Capita Grants (\$)	Per Capita Procurement (\$)	Per Capita Salaries & Wages (\$)
Cuming	7,519	2,770	2,955	1,222	75	497
Custer	10,087	3,266	3,692	2,668	83	378
Dakota	5,525	1,770	1,405	2,022	48	280
Dawes	7,955	3,052	1,992	1,985	89	837
Dawson	6,252	2,127	1,939	1,682	223	280
Deuel	13,102	4,040	5,468	3,253	68	274
Dixon	8,767	3,456	3,183	1,450	304	373
Dodge	6,778	3,135	1,967	1,245	189	241
Douglas	7,976	2,620	1,352	2,273	946	786
Dundy	14,666	3,297	8,289	2,488	116	477
Fillmore	10,196	3,495	4,321	1,770	129	482
Franklin	11,993	3,881	5,539	1,784	145	644
Frontier	12,374	3,006	6,330	2,365	123	551
Furnas	14,217	4,209	5,360	3,880	137	631
Gage	8,191	3,544	2,233	1,922	188	304
Garden	19,531	5,256	5,790	2,714	4,913	858
Gosper	11,401	4,143	6,253	572	79	354
Grant	9,118	4,051	2,498	1,671	187	712
Greeley	11,659	3,649	5,359	1,827	148	675
Hall	7,012	2,733	1,477	1,854	162	787
Hamilton	8,205	2,821	2,864	2,163	67	291
Harlan	13,197	3,779	5,121	3,623	163	512
Hayes	17,464	1,652	13,088	2,354	42	328
Hitchcock	12,521	3,957	4,952	2,625	502	485
Holt	9,993	2,966	4,098	2,516	73	341
Hooker	8,707	4,171	2,480	1,542	57	457
Howard	7,718	3,005	3,039	1,314	64	296
Jefferson	10,417	3,842	3,408	2,710	83	374
Johnson	8,836	2,901	3,713	1,571	96	554
Kearney	8,300	2,665	4,086	970	248	333
Keith	8,140	3,456	2,526	1,339	481	339
Keya Paha	9,252	2,839	3,420	2,739	50	206
Kimball	9,771	3,837	4,162	1,422	60	291
Knox	10,925	3,340	3,819	3,219	96	452
Lancaster	7,540	2,388	957	3,242	300	653

(Continued)

State and County area	Total Federal Exp. Per Capita (\$)	Per Capita Retirement and disability (\$)	Per Capita Other direct payment (\$)	Per Capita Grants (\$)	Per Capita Procurement (\$)	Per Capita Salaries & Wages (\$)
Lincoln	7,728	3,532	1,934	1,708	84	470
Logan	12,107	4,482	4,298	3,037	57	234
Loup	6,477	2,258	3,451	422	68	278
McPherson	10,560	3,031	2,432	4,681	82	335
Madison	7,599	2,853	1,656	2,139	472	479
Merrick	8,706	3,104	3,122	1,464	684	333
Morrill	9,134	3,224	3,176	2,441	55	251
Nance	11,358	3,171	4,522	3,210	60	395
Nemaha	9,120	3,033	3,592	1,895	305	295
Nuckolls	12,173	4,014	4,828	2,729	104	498
Otoe	6,657	2,885	2,164	1,252	112	245
Pawnee	14,192	3,799	6,300	3,322	138	633
Perkins	13,154	3,379	8,209	1,126	81	360
Phelps	8,527	3,121	3,483	1,443	203	276
Pierce	7,267	2,421	3,319	1,165	69	294
Platte	5,127	2,457	1,288	1,081	87	213
Polk	8,303	2,962	3,988	956	74	324
Red Willow	8,442	3,489	2,933	1,505	93	421
Rock	9,375	2,984	4,317	1,761	56	256
Saline	9,715	2,701	2,304	1,376	3,020	313
Sarpy	8,461	1,911	382	458	2,949	2,761
Saunders	5,821	2,568	2,070	669	207	307
Scotts Bluff	8,117	3,257	1,851	2,407	279	323
Seward	5,324	2,523	1,794	622	147	237
Sheridan	9,410	3,472	3,577	2,058	43	260
Sherman	13,423	3,627	4,476	4,797	122	402
Sioux	5,343	1,511	2,512	777	115	429
Stanton	4,610	1,432	2,085	804	40	249
Thayer	11,618	4,148	4,647	2,207	124	491
Thomas	78,528	3,264	3,393	607	1,635	69,630
Thurston	14,125	2,024	3,141	6,349	1,204	1,407
Valley	14,713	3,512	4,126	6,426	108	542
Washington	4,952	2,348	1,389	807	214	194
Wayne	5,696	1,948	2,396	990	64	298
Webster	12,763	4,160	5,406	2,497	183	518
Wheeler	11,317	2,520	7,409	856	105	426
York	6,862	2,948	2,618	940	62	295

Nebraska Legislative Planning Database – State and Local Government

Employment and Payroll

State government employment in Nebraska is above the median and the national average. Nebraska ranks fourth out of nine in the region, and 21st nationally. Nebraska is higher than the U.S. average in all functional categories except government administration, and more than twice the national average in two categories: public works, planning and recreation; and utilities. At the same time, Nebraska pays its state employees substantially less than the average, and less than all states in the region except for Missouri and North Dakota. This difference applies to all functions of state government.

At the local level, government employment in Nebraska is fifth highest in the nation, substantially above the national average and higher than all states in the region with the exception of Kansas and Wyoming. Nebraska local government employment is above the national average in government administration, transportation, planning and recreation, education and utilities. Most of the difference from the U.S. average for education is explained by a higher level of instructional employees. For the utilities category, this is largely due to the presence of public electric power in Nebraska. Nebraska is below the average for public safety (including police officers and firefighters), public welfare and health, and public works. Pay for Nebraska local government employees is less than average, and fourth among the nine states in the region. This pattern holds for all functions of government with the exception of utilities (including electric power).

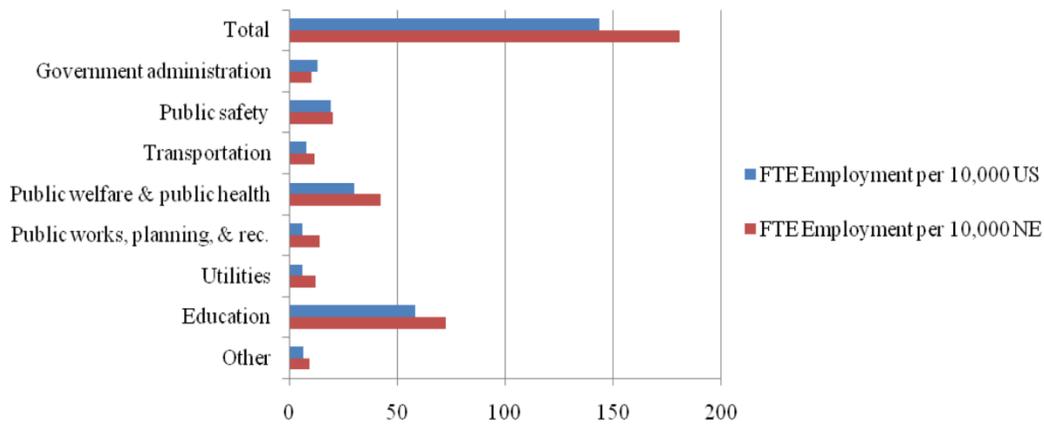
State Government Employment per 10,000 Population: Regional Comparisons: 2008

State	FTE Per 10,000	Ranking
North Dakota	280.3	4
Wyoming	244.4	6
Iowa	181.7	20
Nebraska	180.8	21
South Dakota	166.8	25
Kansas	164.1	27
Minnesota	151.6	31
Missouri	151.1	32
Colorado	140.5	38

State Government Employment per 10,000 Population by Function: United States and Nebraska: 2008

Government Function	FTE Employment per 10,000	
	United States	Nebraska
Government administration	13.3	10.1
Public safety	19.4	20.4
Transportation	8.1	11.9
Public welfare & public health	30.3	42.2
Public works, planning, & recreation	6.1	14.1
Other	6.6	9.4
Utilities	6	12.3
Education	58.6	72.7
Total	143.5	180.8

**State Government Employment per 10,000 Population by Function:
the United States vs. Nebraska: 2008**



Source: U.S. Census Bureau, 2008; Prepared by Center for Public Affairs Research, UNO; Jun. 2010

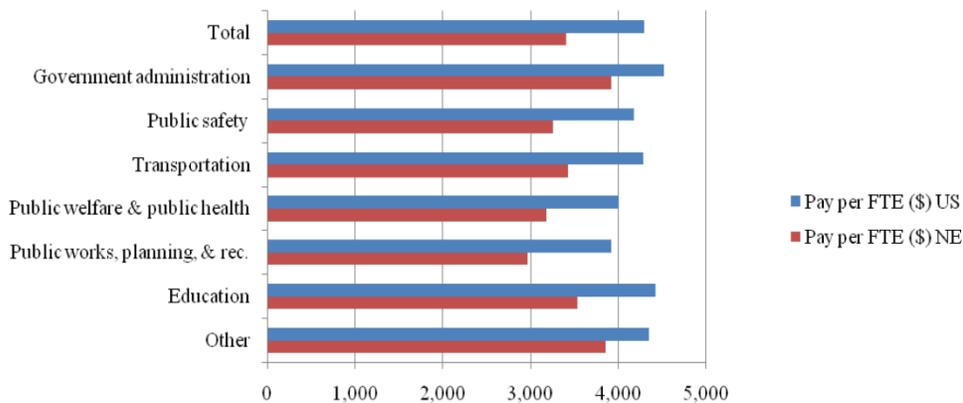
State Government Payroll per FTE: Regional Comparisons: March 2008

State	Monthly Payroll per FTE	Ranking
Minnesota	4,739	5
Iowa	4,677	8
Colorado	4,573	10
Kansas	3,750	35
Wyoming	3,619	40
South Dakota	3,540	43
Nebraska	3,408	45
North Dakota	3,390	46
Missouri	3,182	50

State Government Payroll per FTE by Function: United States and Nebraska: March 2008

Government Function	Monthly Pay Per FTE (\$)	
	United States	Nebraska
Government administration	4,520	3,926
Public safety	4,177	3,254
Transportation	4,288	3,432
Public welfare & public health	4,007	3,184
Public works, planning & recreation	3,922	2,970
Other	4,354	3,855
Education	4,428	3,531
Total	4,292	3,408

**State Government Payroll per FTE by Function:
the United States vs. Nebraska: March 2008**



Source: U.S. Census Bureau, 2008; Prepared by Center for Public Affairs Research, UNO; Jun. 2010

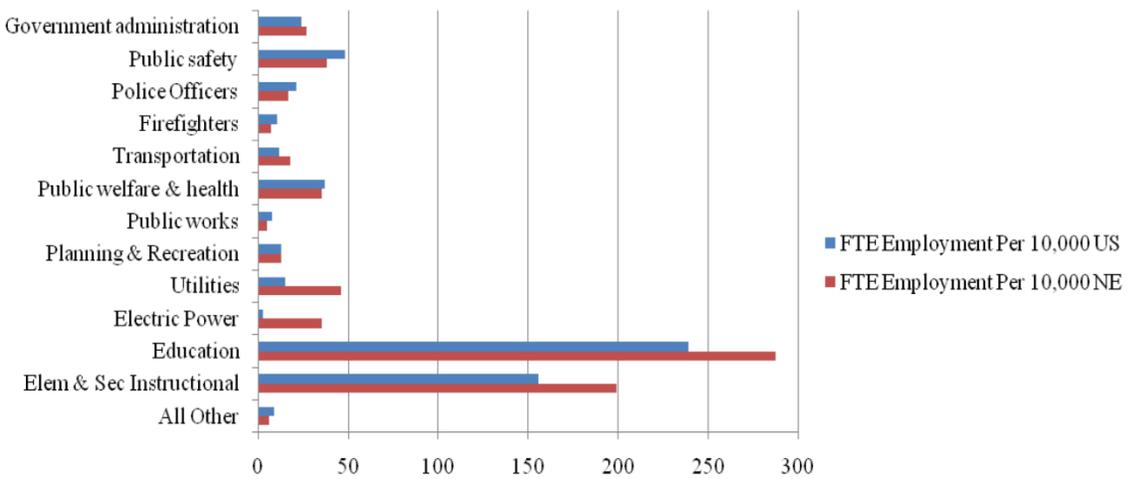
Local Government Employment per 10,000 Population: Regional Comparisons: 2008

State	per 10,000	Ranking
Wyoming	683.1	2
Kansa	532.2	3
Nebraska	475.4	5
Iowa	425.6	11
Missouri	404.2	19
Colorado	395.4	26
Minnesota	385.5	32
South Dakota	373.4	37
North Dakota	362.7	40

Local Government Employment by Function: United States vs. Nebraska: 2008

Government Function	FTE Employment per 10,000	
	United States	Nebraska
Government administration	23.9	26.9
Public safety	48	38.4
Police Officers	21.1	16.9
Firefighters	10.6	7.2
Transportation	11.7	18
Public welfare & health	37	35.2
Public Works	7.8	4.8
Planning & recreation	12.9	13
All Other	9	6
Utilities	15.3	45.8
Electric Power	2.5	35.5
Education	239.1	287.3
Elem & Sec Instructional	155.8	198.9
Total	404.7	475.4

Local Government Employment by Function: the United States vs. Nebraska: 2008



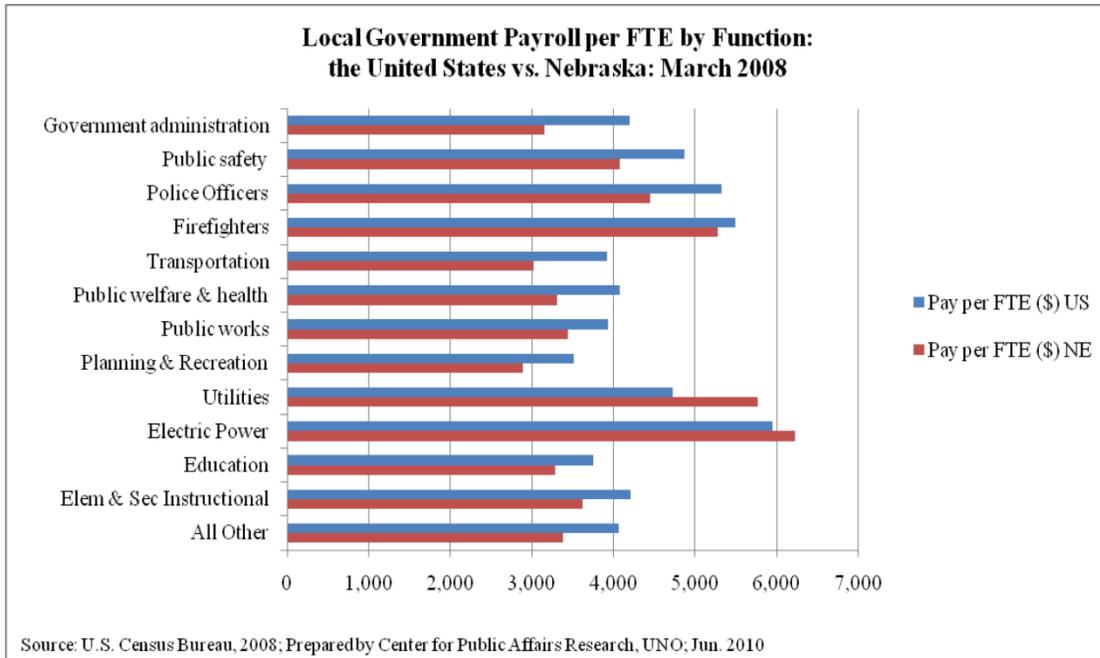
Source: U.S. Census Bureau, 2008; Prepared by Center for Public Affairs Research, UNO; Jun. 2010

Local Government Payroll per FTE: Regional Comparisons: March 2008

State	Monthly Payroll per FTE	Ranking
Minnesota	4,037	16
Colorado	3,928	19
Wyoming	3,604	25
Nebraska	3,564	28
North Dakota	3,456	29
Iowa	3,355	33
Missouri	3,228	37
Kansas	3,134	42
South Dakota	2,982	46

Local Government Payroll per FTE by Function: United States and Nebraska: March 2008

Government Function	Pay Per FTE (\$)	
	United States	Nebraska
Government administration	4,195	3,160
Public safety	4,874	4,083
Police Officers	5,330	4,457
Firefighters	5,496	5,274
Transportation	3,926	3,026
Public welfare & health	4,075	3,307
Public Works	3,940	3,439
Planning and Recreation	3,517	2,892
All Other	4,062	3,383
Utilities	4,733	5,766
Electric Power	5,948	6,225
Education	3,755	3,283
Elem & Sec Instructional	4,216	3,625
Total	3,988	3,564



Nebraska Legislative Planning Database – State and Local Government

Units of Government

Nebraska ranks 14th in the number of local governments. For all types of local governments, Nebraska is above the median. It ranks eighth in the number of special districts, and tenth in the number of counties.

Nebraska is third in the number of governments per 100,000 population, behind North Dakota and South Dakota. All of the states in this region are above the median in this measure, in part due to their low population density. Nebraska is substantially above the U.S. average for all types of local governments. For total local governments per 100,000 population, Nebraska has about five times more governments than the U.S. average (150.27 compared to 29.70). This ratio is lowest for school districts and highest for special districts.

Nebraska Local Governments by Type: 2007

	Nebraska	Ranking
Total	2,659	14
Counties	93	10
Municipal	530	16
Township	454	13
Special districts	1,294	8
School districts	288	19

Local Government Units Per 100,000 Population: Regional Comparison: 2007

State	Per 100,000 Population	Ranking
North Dakota	423.1	1
South Dakota	249.22	2
Nebraska	150.27	3
Kansas	141.54	4
Wyoming	138.75	5
Minnesota	68.04	9
Iowa	65.5	10
Missouri	63.33	12
Colorado	49.89	18

Local Government Units Per 100,000 Population by Type: United States and Nebraska: 2007

Area	United States	Nebraska
Total	29.7	150.27
County	1.01	5.26
Municipal	6.47	29.95
Town or township	5.48	25.66
Special districts	12.41	73.13
School districts	4.33	16.28

