



FROM LID TO CAP:

COUNTY LEVY RATES AND TAX AUTHORITY OUTCOMES

The SLCE index, or State and Local Consumption Expenditures and Gross Investment, measures the average growth in spending by state and local governments on goods and services.

Allowable growth is the percentage increase in taxable valuation due to improvements to real property as a result of new construction and additions to existing buildings, any other improvements to real property which increase the value of such property, any increase in valuation due to annexation of real property by the governmental unit, a change in the use of real property, any increase in personal property valuation over the prior year, and the accumulated excess valuation over the redevelopment project valuation.

County Growth, Levy Rate, and Unused Authority (FY24-25 vs. FY25-26) (SLCE=5.17%)

County Size	Average Growth	Growth + SLCE	Average % Change in Levy	Average % Change in Levy Rate	Average Unused Taxing Authority
Small (<5,000 residents)	1.13%	6.30%	7.10%	-3.81%	\$52,391
Medium (5,000-50,000 residents)	1.04%	6.21%	6.10%	-5.73%	\$201,691
Large (>50,000)	1.97%	7.14%	6.60%	-4.94%	\$387,106
Overall	1.12%	6.29%	6.50%	-4.92%	\$152,260

NACO analyzed budget data from Nebraska's 93 counties and compared the rate of growth, levy rate, and unused authority between FY24-25 and FY25-26. The overall rate of growth plus inflation (as measured by SLCE) was 6.3%, while the average overall change in levy rate was -4.9%. The overall average unused taxing authority was \$152,260.

In general, larger counties experienced a greater rate of growth and greater decrease in levy rate. Larger counties, by virtue of their larger budgets, also experienced a greater amount of unused taxing authority.

EXCEPTIONS

Exception Amount (% of Total Exceptions)

County Size	Bonds	Public Safety	County Attorney	Public Defender	Interlocal Agreements	Total Exceptions
Small (< 5,000)	\$139,095 (8%)	\$757,094 (42%)	\$383,185 (21%)	\$65,000 (4%)	\$467,693 (26%)	\$1,812,067
Medium (5,000-50,000)	\$438,324 (42%)	\$1,952,268 (19%)	\$2,386,715 (23%)	\$828,518 (8%)	\$930,097 (9%)	\$10,480,840

Among the thirty-seven counties classified as small, seven reported at least one exception. Among the fifty-one counties classified as medium, sixteen reported at least one exception.

NACO also examined the exceptions taken by medium and small counties. Note that a large exception may skew the data. For example, bonds represented 42% of exceptions taken by medium counties, but this figure is likely driven by a \$413,055 bond in Antelope County. Very large, one-time expenses can create outliers.

NACO also analyzed the exceptions taken by counties. The largest five counties (Douglas, Lancaster, Sarpy, Hall, and Buffalo) did not report any exceptions.

For small counties, public safety (42%), interlocal agreements (26%), and county attorney (21%) made up the three biggest exceptions.

For medium counties, bonds (42%), county attorney (23%), and public safety (18%) made up the three biggest exceptions.

GROWTH & LEVY RATE BY COUNTY

*Counties in **BOLD** Reported at least one exception

**SLCE=5.17%

County*	Growth + SLCE**	% Change in Levy	% Change in Levy Rate
Adams	5.71%	2.5%	-5.3%
Antelope	6.00%	12.6%	-8.5%
Arthur	5.53%	5.5%	5.1%
Banner	5.55%	1.6%	-10.3%
Blaine	5.49%	2.2%	-4.4%
Boone	5.50%	0.0%	-11.5%
Box Butte	7.44%	1.8%	-12.2%
Boyd	5.83%	14.6%	0.4%
Brown	6.15%	9.0%	1.3%
Buffalo	7.21%	7.2%	-3.9%
Burt	5.61%	5.6%	-1.0%
Butler	6.07%	-0.6%	-15.6%
Cass	5.90%	13.2%	0.9%
Cedar	5.91%	9.9%	-10.8%
Chase	6.70%	3.3%	-6.0%
Cherry	5.56%	4.1%	-4.9%
Cheyenne	6.57%	3.2%	-3.4%
Clay	5.99%	2.8%	-9.9%
Colfax	6.40%	3.2%	-4.9%
Cuming	5.64%	-10.2%	-20.7%
Custer	5.78%	5.9%	0.6%
Dakota	6.47%	6.4%	-5.0%
Dawes	6.03%	4.4%	0.3%
Dawson	6.01%	11.1%	-0.8%
Deuel	5.85%	2.6%	-3.2%
Dixon	6.24%	6.2%	-9.3%
Dodge	6.98%	5.9%	0.2%
Douglas	6.80%	6.8%	0.0%
Dundy	8.85%	8.4%	0.9%
Fillmore	5.98%	3.9%	-0.2%
Franklin	5.47%	5.5%	-0.9%
Frontier	5.96%	5.1%	-6.6%
Furnas	6.95%	3.7%	-6.0%
Gage	5.72%	2.4%	-11.9%
Garden	5.52%	2.4%	-0.5%
Garfield	5.86%	35.2%	15.2%
Gosper	5.85%	2.7%	-12.1%
Grant	5.36%	5.0%	-0.5%
Greeley	6.24%	3.2%	-11.3%
Hall	7.06%	5.9%	-1.7%
Hamilton	6.39%	4.0%	-0.8%
Harlan	6.18%	3.0%	-5.0%
Hayes	5.47%	2.3%	-9.1%
Hitchcock	6.27%	3.0%	-6.8%
Holt	6.02%	9.3%	-6.8%
Hooker	6.49%	6.3%	1.2%

County*	Growth + SLCE**	% Change in Levy	% Change in Levy Rate
Howard	6.02%	2.7%	-7.3%
Jefferson	6.44%	11.6%	0.1%
Johnson	6.72%	18.6%	-0.7%
Kearney	5.59%	0.8%	-10.9%
Keith	6.34%	6.4%	-3.0%
Keya Paha	5.31%	5.2%	-8.8%
Kimball	21.69%	17.9%	-4.4%
Knox	6.59%	3.3%	-3.8%
Lancaster	6.92%	6.0%	-3.5%
Lincoln	6.32%	19.6%	12.5%
Logan	5.97%	6.0%	1.0%
Loup	5.52%	2.2%	-13.8%
Madison	8.76%	6.3%	-4.9%
McPherson	5.48%	5.6%	-1.0%
Merrick	5.95%	5.2%	-1.1%
Morrill	5.92%	2.6%	-4.0%
Nance	5.67%	8.4%	-7.5%
Nemaha	6.73%	3.5%	-7.3%
Nuckolls	5.46%	26.7%	16.0%
Otoe	5.97%	8.4%	-3.9%
Pawnee	6.01%	2.8%	-9.4%
Perkins	5.54%	2.4%	-4.3%
Phelps	5.77%	2.6%	-8.6%
Pierce	5.71%	10.4%	0.3%
Platte	6.25%	9.0%	1.0%
Polk	5.89%	2.7%	-11.1%
Red Willow	6.26%	3.1%	-5.4%
Richardson	6.45%	3.3%	-8.2%
Rock	5.31%	5.3%	-13.5%
Saline	6.25%	17.6%	6.9%
Sarpy	7.70%	7.1%	0.0%
Saunders	6.80%	12.4%	4.9%
Scotts Bluff	5.93%	7.8%	0.0%
Seward	6.27%	0.0%	-9.0%
Sheridan	5.49%	2.2%	-1.6%
Sherman	5.42%	5.7%	-11.0%
Sioux	5.83%	8.2%	-2.3%
Stanton	7.24%	4.1%	-12.2%
Thayer	5.67%	18.7%	13.9%
Thomas	5.35%	1.4%	3.7%
Thurston	5.64%	10.7%	0.4%
Valley	5.83%	9.6%	0.0%
Washington	6.19%	6.1%	-1.6%
Wayne	5.82%	13.5%	0.6%
Webster	5.82%	2.6%	-1.9%
Wheeler	5.43%	14.9%	0.0%
York	7.56%	4.1%	-15.1%