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NEBRASKA POLICY CHOICES 1988, ed.Russell L. Smith (Omaha, NE: Center for Applied Urban Research, 1988).

Appendix A - Nebraska State Government Revenue and Expenditure Pattern Data Set, Excluding Lancaster County, 1985

Because of the major presence of state government activities in the Lincoln area, it is useful to look at tax and expenditure information for the rest of the state alone. The tables in this appendix are similar to tables 2 and 3 in the chapter text, except for the deletion of Lancaster County.

Table 1a - Selected Taxes and Expenditures for Groups of Counties in Nebraska Excluding Lancaster County, 1985

	Metropolitan Counties	-Nonmetropolitan Counties- Total	Large-City Counties	Small-City Counties	Rural Counties
		-Thousand Dollars-			
SELECTED TAXES					
Estimated sales tax	73,766	112,195	44,512	40,641	27,042
Sales tax on motor vehicles	14,156	17,898	7,080	6,666	4,152
Individual income tax liability	126,507	126,033	56,461	45,206	24,367
Estimated corporate income tax	31,591	26,000	13,180	8,805	4,014
Estimated tobacco sales tax	6,229	11,934	4,665	4,392	2,877
Estimated liquor sales tax	4,937	7,061	2,827	2,583	1,651
Total taxes	257,187	301,122	128,725	108,293	64,104
SELECTED EXPENDITURES					
Total state aid*	120,459	200,718	70,969	73,922	55,827
State aid to counties	12,635	47,596	11,701	18,885	17,010
State aid to cities and villages	25,088	38,820	15,957	14,182	8,681
State aid to townships	4	112	21	51	40
State aid to fire districts	17	52	12	24	15
State aid to misc. districts	212	132	42	58	32
State aid to school districts	77,770	102,341	39,918	36,662	25,761
Additional state aid	4,733	11,664	3,318	4,060	4,287
State government wages paid	128,394	142,150	81,566	38,558	22,026
Public assistance and related programs*	113,555	138,443	57,697	46,178	34,567
Aid to dependent children	29,940	25,128	12,589	7,215	5,324
State supplement	1,745	2,743	1,260	931	551
Food stamps	19,129	22,819	10,603	7,139	5,076
Medicaid	58,877	83,101	31,299	29,296	22,506
Adult & family contracted services	3,864	4,652	1,946	1,597	1,110
Total expenditures	362,409	481,310	210,233	158,658	112,419
Total personal income	7,635,000	10,579,000	3,996,000	3,970,000	2,613,000
		-Persons-			
Population	541,200	858,700	325,200	318,100	215,400
		-Percent of State Total-			
SELECTED TAXES					
Estimated sales tax	39.7	60.3	23.9	21.9	14.5
Sales tax on motor vehicles	44.2	55.8	22.1	20.8	13.0
Individual income tax liability	50.1	49.9	22.4	17.9	9.6
Estimated corporate income tax	54.9	45.1	22.9	15.3	7.0
Estimated tobacco sales tax	34.3	65.7	25.7	24.2	15.8
Estimated liquor sales tax	41.1	58.9	23.6	21.5	13.8
Total taxes	46.1	53.9	23.1	19.4	11.5
SELECTED EXPENDITURES					
Total state aid*	37.5	62.5	22.1	23.0	17.4
State aid to counties	21.0	79.0	19.4	31.4	28.2
State aid to cities and villages	39.3	60.7	25.0	22.2	13.6
State aid to townships	3.5	96.5	18.2	43.9	34.3
State aid to fire districts	25.2	74.8	17.4	35.3	22.1
State aid to misc. districts	61.6	38.4	12.3	16.8	9.3
State aid to school districts	43.2	56.8	22.2	20.4	14.3
Additional state aid	28.9	71.1	20.2	24.8	26.1
State government wages paid	47.5	52.5	30.1	14.3	8.1
Public assistance and related programs*	45.1	54.9	22.9	18.3	13.7
Aid to dependent children	54.4	45.6	22.9	13.1	9.7
State supplement	38.9	61.1	28.1	20.8	12.3
Food stamps	45.6	54.4	25.3	17.0	12.1
Medicaid	41.5	58.5	22.0	20.6	15.9
Adult & family contracted services	45.4	54.6	22.9	18.7	13.0
Total expenditures	43.0	57.0	24.9	18.8	13.3
Total personal income	41.9	58.1	21.9	21.8	14.3
Population	38.7	61.3	23.2	22.7	15.4

*State fiscal year 1985-86.

Sources: *See* Table 2.

Table 2a - Ratios of Income and Population to Selected Taxes and Expenditures for Groups of Counties in Nebraska Excluding Lancaster County, 1985

	Metropolitan Counties	-Nonmetropolitan Counties- Total	Large-City Counties	Small-City Counties	Rural Counties
		-Ratio to Income-			
SELECTED TAXES					
Estimated sales tax	0.95	1.04	1.09	1.00	1.01
Sales tax on motor vehicles	1.05	0.96	1.01	0.95	0.90
Individual income tax liability	1.20	0.86	1.02	0.82	0.67
Estimated corporate income tax	1.31	0.78	1.04	0.70	0.49
Estimated tobacco sales tax	0.82	1.13	1.17	1.11	1.10
Estimated liquor sales tax	0.98	1.01	1.07	0.99	0.96
Total taxes	1.10	0.93	1.05	0.89	0.80
SELECTED EXPENDITURES					
Total state aid*	0.89	1.08	1.01	1.06	1.21
State aid to counties	0.50	1.36	0.89	1.44	1.97
State aid to cities and villages	0.94	1.05	1.14	1.02	0.95
State aid to townships	0.08	1.66	0.83	2.02	2.39
State aid to fire districts	0.60	1.29	0.79	1.62	1.54
State aid to misc. districts	1.47	0.66	0.56	0.77	0.65
State aid to school districts	1.03	0.98	1.01	0.93	1.00
Additional state aid	0.69	1.22	0.92	1.14	1.82
State government wages paid	1.13	0.90	1.37	0.65	0.57
Public assistance and related programs*	1.07	0.94	1.04	0.84	0.96
Aid to dependent children	1.30	0.79	1.04	0.60	0.67
State supplement	0.93	1.05	1.28	0.95	0.86
Food stamps	1.09	0.94	1.15	0.78	0.84
Medicaid	0.99	1.01	1.00	0.95	1.10
Adult & family contracted services	1.08	0.94	1.04	0.86	0.91
Total expenditures	1.02	0.98	1.14	0.86	0.93
		-Ratio to Population-			
SELECTED TAXES					
Estimated sales tax	1.03	0.98	1.03	0.96	0.95
Sales tax on motor vehicles	1.14	0.91	0.95	0.92	0.84
Individual income tax liability	1.30	0.81	0.96	0.79	0.63
Estimated corporate income tax	1.42	0.74	0.99	0.67	0.45
Estimated tobacco sales tax	0.89	1.07	1.11	1.06	1.03
Estimated liquor sales tax	1.06	0.96	1.01	0.95	0.89
Total taxes	1.19	0.88	0.99	0.85	0.75
SELECTED EXPENDITURES					
Total state aid*	0.97	1.02	0.95	1.01	1.13
State aid to counties	0.54	1.29	0.84	1.38	1.84
State aid to cities and villages	1.02	0.99	1.07	0.98	0.88
State aid to townships	0.09	1.57	0.78	1.93	2.23
State aid to fire districts	0.65	1.22	0.75	1.55	1.44
State aid to misc. districts	1.59	0.63	0.53	0.74	0.61
State aid to school districts	1.12	0.93	0.95	0.90	0.93
Additional state aid	0.75	1.16	0.87	1.09	1.70
State government wages paid	1.23	0.86	1.30	0.63	0.53
Public assistance and related programs*	1.16	0.90	0.99	0.81	0.89
Aid to dependent children	1.41	0.74	0.98	0.58	0.63
State supplement	1.01	1.00	1.21	0.91	0.80
Food stamps	1.18	0.89	1.09	0.75	0.79
Medicaid	1.07	0.95	0.95	0.91	1.03
Adult & family contracted services	1.17	0.89	0.98	0.83	0.85
Total expenditures	1.11	0.93	1.07	0.83	0.87

*State fiscal year 1985-86.

Sources: *See* Table 2.