

FISCAL YEAR 2024

PROJECTED HIGHWAY USER REVENUE DISTRIBUTION

**PREPARED BY
NEBRASKA DEPARTMENT OF TRANSPORTATION
CONTROLLER DIVISION**

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

INTRODUCTION

The Nebraska Department of Transportation (NDOT) produces this annual publication as a financial and budgeting aid to all counties, cities and villages within the State. Shown are estimated allocations for each county, city or village during the stated periods.

The distribution is sent to the county, city or village treasurer each month. The projection estimates are based on past history of the Highway Allocation Fund and estimated Highway User Revenue. Distribution amounts during fiscal year 2024 will depend on the actual amount of Highway User Revenue collected.

Motor Fuel and Special Fuel Tax: Effective January 1, 2019, NDOT's portion of the Fixed Fuel tax is 9.5¢ and the cities and counties share is 6.8¢ split 50/50. The 5% Wholesale tax is applied to the average wholesale price of gasoline for the most current six-month period as reported by the Department of Environment and Energy on April 1 and October 1. The Wholesale tax cannot increase or decrease by more than 1¢ per six-month period. It is distributed 66% to the Department of Transportation and 17% each to the cities and counties.

Motor Vehicle Registration and Other Registration Fees are collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the state of Nebraska of which NDOT receives 53 1/3% and Cities and Counties receive 46 2/3%.

The rate on Sales Tax on Motor Vehicles is 5 ½%. An amount equivalent to the revenue from 5 percentage point is allocated 53 1/3% to NDOT and 46 2/3% to Cities and Counties. The amount generated by the remaining 1/2 percentage point of the sales tax rate is distributed to Cities and Counties.

The Build Nebraska Act became effective July 1, 2013, which designates one quarter of one percent of state General Fund sales tax revenue for Nebraska roadways. Eighty-five percent is for the state highway system and fifteen percent is for local roads and streets. The local share is distributed through the Highway Allocation Fund based on the established factors.

As provided in Nebraska Revised Statutes sections 39-2509 and 39-2519, counties, cities and villages desiring to receive their full statutory apportionment each year must, during the previous year, have met their local matching requirement. Each county must raise locally 25% of all Highway allocation revenue received (excluding incentive payments). Each city or village with a population of 100,000 or above must raise 50% of all Highway Allocation revenue received (excluding incentive payments). Each city or village with a population below 100,000 must raise locally 25% of all Highway Allocation revenue received (excluding incentive payments).

These projections do not include quarterly Motor Vehicle Fee payments.

COUNTY HIGHWAY ALLOCATION PROJECTIONS

COUNTY	JULY 2023 ~ JUNE 2024	JULY 2024 ~ JUNE 2025
ADAMS	2,688,879	2,765,269
ANTELOPE	2,197,033	2,259,449
ARTHUR	232,354	238,955
BANNER	502,146	516,412
BLAINE	273,753	281,530
BOONE	1,864,902	1,917,882
BOX BUTTE	1,375,423	1,414,498
BOYD	758,907	780,467
BROWN	913,941	939,906
BUFFALO	4,635,071	4,766,751
BURT	1,489,849	1,532,174
BUTLER	1,967,142	2,023,027
CASS	3,959,595	4,072,085
CEDAR	2,352,168	2,418,992
CHASE	1,245,685	1,281,074
CHERRY	1,665,235	1,712,543
CHEYENNE	1,619,346	1,665,350
CLAY	1,499,391	1,541,987
COLFAX	1,793,046	1,843,985
CUMING	2,927,073	3,010,230
CUSTER	3,428,023	3,525,411
DAKOTA	1,523,952	1,567,246
DAWES	1,102,266	1,133,580
DAWSON	3,263,522	3,356,237
DEUEL	560,681	576,609
DIXON	1,433,235	1,473,952
DODGE	3,034,369	3,120,573
DOUGLAS	24,293,594	24,983,758
DUNDY	806,678	829,595
FILLMORE	1,541,758	1,585,558
FRANKLIN	974,575	1,002,262
FRONTIER	1,049,160	1,078,966
FURNAS	1,323,858	1,361,468

Projections represent all Highway Allocation Fund receipts including the increase in the fixed portion of the gas tax, also referred to as LB610 (Laws, 2015). The Dept. of Transportation does not project the quarterly Motor Fee Fund payments.

COUNTY HIGHWAY ALLOCATION PROJECTIONS

COUNTY	JULY 2023 ~ JUNE 2024	JULY 2024 ~ JUNE 2025
GAGE	3,230,902	3,322,690
GARDEN	737,094	758,035
GARFIELD	422,921	434,935
GOSPER	864,641	889,204
GRANT	232,358	238,959
GREELEY	830,541	854,136
HALL	3,645,751	3,749,324
HAMILTON	1,838,390	1,890,618
HARLAN	1,015,483	1,044,332
HAYES	695,835	715,603
HITCHCOCK	802,345	825,139
HOLT	3,117,419	3,205,983
HOOKER	165,060	169,750
HOWARD	1,730,772	1,779,942
JEFFERSON	1,759,678	1,809,669
JOHNSON	1,297,788	1,334,658
KEARNEY	1,556,744	1,600,970
KEITH	1,426,121	1,466,636
KEYA PAHA	520,977	535,778
KIMBALL	799,226	821,931
KNOX	2,398,885	2,467,036
LANCASTER	11,557,413	11,885,752
LINCOLN	4,245,734	4,366,352
LOGAN	250,525	257,642
LOUP	290,042	298,282
MADISON	2,931,064	3,014,334
MCPHERSON	277,599	285,486
MERRICK	1,826,580	1,878,472
MORRILL	1,267,231	1,303,232
NANCE	1,050,324	1,080,163
NEMAHA	1,312,289	1,349,570
NUCKOLLS	1,397,922	1,437,636
OTOE	2,676,229	2,752,259

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COUNTY HIGHWAY ALLOCATION PROJECTIONS

COUNTY	JULY 2023 ~ JUNE 2024	JULY 2024 ~ JUNE 2025
PAWNEE	997,650	1,025,993
PERKINS	1,182,717	1,216,318
PHELPS	1,864,429	1,917,397
PIERCE	1,799,282	1,850,398
PLATTE	4,203,943	4,323,374
POLK	1,420,327	1,460,678
RED WILLOW	1,468,787	1,510,514
RICHARDSON	1,668,179	1,715,571
ROCK	592,133	608,955
SALINE	2,187,432	2,249,576
SARPY	16,781,444	17,258,193
SAUNDERS	4,136,979	4,254,508
SCOTTS BLUFF	3,526,402	3,626,585
SEWARD	2,674,434	2,750,413
SHERIDAN	1,406,675	1,446,638
SHERMAN	1,013,381	1,042,171
SIOUX	797,831	820,497
STANTON	1,770,383	1,820,679
THAYER	1,542,842	1,586,673
THOMAS	262,573	270,032
THURSTON	1,387,837	1,427,264
VALLEY	1,108,463	1,139,953
WASHINGTON	3,018,861	3,104,625
WAYNE	1,672,582	1,720,099
WEBSTER	1,336,415	1,374,381
WHEELER	616,897	634,423
YORK	2,188,626	2,250,803
TOTAL	\$201,096,000	\$206,809,000

Projections represent all Highway Allocation Fund receipts including the increase in the fixed portion of the gas tax, also referred to as LB610 (Laws, 2015). The Dept. of Transportation does not project the quarterly Motor Fee Fund payments.

MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS			
MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024	MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024
ABIE	16,398	BATTLE CREEK	172,201
ADAMS	90,898	BAYARD	174,719
AINSWORTH	276,298	BAZILE MILLS	8,546
ALBION	271,668	BEATRICE	1,853,212
ALDA	106,929	BEAVER CITY	115,331
ALEXANDRIA	35,991	BEAVER CROSSING	69,134
ALLEN	60,405	BEE	33,341
ALLIANCE	1,201,114	BEEMER	105,146
ALMA	181,058	BELDEN	24,063
ALVO	21,039	BELGRADE	28,351
AMHERST	40,729	BELLEVUE	7,697,041
ANOKA	5,925	BELLWOOD	69,743
ANSELMO	29,823	BELVIDERE	19,119
ANSLEY	89,914	BENEDICT	42,482
ARAPAHOE	210,559	BENKELMAN	167,589
ARCADIA	66,093	BENNET	140,086
ARLINGTON	183,532	BENNINGTON	263,928
ARNOLD	112,287	BERTRAND	126,191
ARTHUR	27,390	BERWYN	21,569
ASHLAND	410,892	BIG SPRINGS	81,444
ASHTON	53,267	BLADEN	40,080
ATKINSON	232,030	BLAIR	1,088,748
ATLANTA	28,717	BLOOMFIELD	156,855
AUBURN	502,537	BLOOMINGTON	42,474
AURORA	712,504	BLUE HILL	140,520
AVOCA	30,188	BLUE SPRINGS	67,159
AXTELL	121,286	BOELUS	40,362
AYR	20,802	BOYS TOWN	76,271
BANCROFT	82,025	BRADSHAW	54,560
BARADA	5,012	BRADY	65,579
BARNESTON	27,792	BRAINARD	66,260
BARTLETT	20,896	BREWSTER	8,477
BARTLEY	61,320	BRIDGEPORT	251,987
BASSETT	106,438	BRISTOW	18,727

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MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS			
MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024	MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024
BROADWATER	23,444	CLATONIA	43,155
BROCK	26,159	CLAY CENTER	141,187
BROKEN BOW	555,483	CLEARWATER	62,983
BROWNVILLE	36,572	CLINTON	10,825
BRULE	74,264	CODY	38,690
BRUNING	53,111	COLERIDGE	80,761
BRUNO	26,697	COLON	22,799
BRUNSWICK	34,383	COLUMBUS	3,394,407
BURCHARD	20,235	COMSTOCK	23,681
BURR	12,380	CONCORD	23,946
BURTON	3,985	COOK	52,925
BURWELL	185,654	CORDOVA	27,854
BUSHNELL	26,577	CORNLEA	10,213
BUTTE	71,744	CORTLAND	85,112
BYRON	22,062	COTESFIELD	14,586
CAIRO	139,231	COWLES	12,991
CALLAWAY	108,748	COZAD	611,777
CAMBRIDGE	195,032	CRAB ORCHARD	13,924
CAMPBELL	60,590	CRAIG	40,955
CARLETON	29,642	CRAWFORD	151,817
CARROLL	34,853	CREIGHTON	202,841
CEDAR BLUFFS	92,866	CRESTON	37,640
CEDAR CREEK	74,257	CRETE	946,416
CEDAR RAPIDS	70,714	CROFTON	119,369
CENTER	17,270	CROOKSTON	14,982
CENTRAL CITY	498,179	CULBERTSON	105,511
CERESCO	131,222	CURTIS	131,660
CHADRON	687,009	CUSHING	11,172
CHAMBERS	56,087	DAKOTA CITY	307,403
CHAPMAN	48,196	DALTON	57,275
CHAPPELL	168,989	DANBURY	24,800
CHESTER	61,655	DANNEBROG	54,124
CLARKS	67,598	DAVENPORT	70,253
CLARKSON	106,960	DAVEY	26,002

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MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS			
MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024	MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024
DAVID CITY	455,908	ENDICOTT	31,856
DAWSON	28,125	ERICSON	21,498
DAYKIN	31,688	EUSTIS	78,163
DECATUR	83,988	EWING	71,903
DENTON	31,153	EXETER	118,183
DESHLER	131,144	FAIRBURY	615,980
DEWEESE	14,415	FAIRFIELD	76,360
DEWITT	100,210	FAIRMONT	123,218
DILLER	48,719	FALLS CITY	628,317
DIX	41,891	FARNAM	43,869
DIXON	18,179	FARWELL	29,531
DODGE	101,718	FILLEY	24,649
DONIPHAN	124,313	FIRTH	87,631
DORCHESTER	103,703	FORDYCE	27,347
DOUGLAS	31,960	FORT CALHOUN	158,125
DUBOIS	31,831	FOSTER	8,867
DUNBAR	30,935	FRANKLIN	168,109
DUNCAN	71,682	FREMONT	3,573,120
DUNNING	19,778	FRIEND	169,146
DWIGHT	41,323	FULLERTON	215,864
EAGLE	152,914	FUNK	38,464
EDDYVILLE	23,032	GANDY	14,863
EDGAR	90,357	GARLAND	34,478
EDISON	32,281	GARRISON	13,257
ELBA	41,816	GENEVA	378,722
ELGIN	117,041	GENOA	150,656
ELK CREEK	15,787	GERING	1,251,822
ELM CREEK	149,476	GIBBON	267,769
ELMWOOD	108,471	GILEAD	9,577
ELSIE	29,767	GILTNER	67,669
ELWOOD	124,891	GLENVIL	48,481
ELYRIA	14,215	GOEHNER	33,773
EMERSON	123,151	GORDON	226,176
EMMET	17,252	GOTHENBURG	559,120

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MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS			
MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024	MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024
GRAFTON	31,772	HILDRETH	66,813
GRAND ISLAND	7,198,861	HOLBROOK	43,333
GRANT	205,388	HOLDREGE	892,739
GREELEY	87,974	HOLSTEIN	39,987
GREENWOOD	103,174	HOMER	78,108
GRESHAM	43,744	HOOPER	142,224
GRETNA	1,113,438	HORDVILLE	27,872
GROSS	4,416	HOSKINS	42,230
GUIDE ROCK	41,732	HOWELLS	94,634
GURLEY	36,694	HUBBARD	25,815
HADAR	46,344	HUBBELL	20,781
HAIGLER	40,062	HUMBOLDT	143,144
HALLAM	42,327	HUMPHREY	138,381
HALSEY	18,530	HUNTLEY	14,978
HAMLET	16,005	HYANNIS	40,613
HAMPTON	75,521	IMPERIAL	386,813
HARBINE	13,372	INDIANOLA	106,140
HARDY	32,793	INGLEWOOD	56,675
HARRISON	50,933	INMAN	28,288
HARTINGTON	236,051	ITHACA	23,717
HARVARD	153,374	JACKSON	43,312
HASTINGS	3,499,863	JANSEN	28,205
HAY SPRINGS	102,440	JOHNSON	54,864
HAYES CENTER	40,728	JOHNSTOWN	22,150
HAZARD	16,627	JULIAN	9,258
HEARTWELL	15,847	JUNIATA	126,261
HEBRON	256,648	KEARNEY	4,548,243
HEMINGFORD	126,395	KENESAW	146,345
HENDERSON	165,386	KENNARD	58,102
HENDLEY	13,670	KILGORE	23,422
HENRY	23,835	KIMBALL	429,291
HERMAN	41,421	LA VISTA	2,105,976
HERSHEY	122,737	LAMAR	8,232
HICKMAN	348,845	LAUREL	164,123

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MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS			
MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024	MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024
LAWRENCE	53,468	MCCOOK	1,158,694
LEBANON	17,272	MCCOOL JUNCTION	86,883
LEIGH	79,367	MCGREW	22,111
LESHARA	17,913	MCLEAN	9,334
LEWELLEN	42,512	MEAD	95,979
LEWISTON	13,477	MEADOW GROVE	50,025
LEXINGTON	1,447,181	MELBETA	21,935
LIBERTY	17,489	MEMPHIS	16,363
LINCOLN	33,634,554	MERNA	60,833
LINDSAY	58,077	MERRIMAN	26,120
LINWOOD	25,100	MILFORD	275,334
LITCHFIELD	45,447	MILLER	33,539
LODGEPOLE	67,343	MILLIGAN	50,723
LONG PINE	68,421	MINATARE	122,365
LOOMIS	68,785	MINDEN	491,814
LORTON	7,369	MITCHELL	229,042
LOUISVILLE	179,459	MONOWI	4,895
LOUP CITY	205,993	MONROE	47,031
LUSHTON	11,012	MOOREFIELD	10,083
LYMAN	64,092	MORRILL	138,796
LYNCH	47,936	MORSE BLUFF	24,333
LYONS	131,776	MULLEN	95,388
MADISON	323,096	MURDOCK	44,063
MADRID	52,690	MURRAY	71,630
MAGNET	12,807	NAPER	21,726
MALCOLM	61,488	NAPONEE	24,884
MALMO	21,994	NEBRASKA CITY	1,012,058
MANLEY	27,949	NEHAWKA	32,260
MARQUETTE	40,999	NELIGH	266,847
MARTINSBURG	14,948	NELSON	96,392
MASKELL	10,397	NEMAHA	25,117
MASON CITY	37,343	NENZEL	7,686
MAXWELL	48,147	NEWCASTLE	47,574
MAYWOOD	55,551	NEWMAN GROVE	109,798

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MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS			
MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024	MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024
NEWPORT	21,616	PANAMA	36,706
NICKERSON	50,938	PAPILLION	3,087,294
NIOBRARA	71,767	PAWNEE CITY	164,117
NORA	10,122	PAXTON	85,861
NORFOLK	3,560,831	PENDER	175,063
NORMAN	11,874	PERU	75,523
NORTH BEND	208,799	PETERSBURG	70,886
NORTH LOUP	59,717	PHILLIPS	62,490
NORTH PLATTE	3,390,221	PICKRELL	34,849
OAK	15,840	PIERCE	289,575
OAKDALE	61,292	PILGER	49,599
OAKLAND	203,201	PLAINVIEW	226,484
OBERT	6,553	PLATTE CENTER	60,047
OCONTO	31,404	PLATTSMOUTH	840,167
OCTAVIA	23,183	PLEASANT DALE	34,651
ODELL	49,320	PLEASANTON	60,918
OGALLALA	840,918	PLYMOUTH	69,002
OHIOWA	29,709	POLK	64,521
OMAHA	56,948,874	PONCA	152,061
O'NEILL	545,181	POTTER	68,417
ONG	20,200	PRAGUE	52,331
ORCHARD	71,986	PRIMROSE	16,491
ORD	382,442	PROSSER	19,292
ORLEANS	88,490	RAGAN	14,935
OSCEOLA	155,439	RALSTON	1,016,374
OSHKOSH	146,365	RANDOLPH	150,287
OSMOND	138,456	RAVENNA	227,149
OTOE	30,689	RAYMOND	28,650
OVERTON	102,215	RED CLOUD	176,186
OXFORD	132,424	REPUBLICAN CITY	37,970
PAGE	35,457	REYNOLDS	17,727
PALISADE	62,081	RICHLAND	15,682
PALMER	81,338	RISING CITY	66,249
PALMYRA	87,032	RIVERDALE	38,534

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MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS			
MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024	MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024
RIVERTON	23,990	SPENCER	81,280
ROCA	33,348	SPRAGUE	22,446
ROCKVILLE	24,439	SPRINGFIELD	217,422
ROGERS	17,554	SPRINGVIEW	56,764
ROSALIE	29,358	STAMFORD	32,295
ROSELAND	48,598	STANTON	237,939
ROYAL	14,455	STAPLEHURST	38,151
RULO	46,222	STAPLETON	51,007
RUSHVILLE	146,852	STEELE CITY	16,606
RUSKIN	33,642	STEINAUER	15,205
SAINT EDWARD	131,397	STELLA	35,002
SAINT HELENA	21,526	STERLING	83,313
SAINT PAUL	398,341	STOCKHAM	14,725
SALEM	27,549	STOCKVILLE	14,008
SANTEE	60,317	STRANG	11,447
SARGENT	107,253	STRATTON	73,171
SARONVILLE	11,295	STROMSBURG	200,848
SCHUYLER	881,439	STUART	100,864
SCOTIA	54,159	SUMNER	49,436
SCOTTSBLUFF	2,104,645	SUPERIOR	344,802
SCRIBNER	140,629	SURPRISE	15,468
SEWARD	980,992	SUTHERLAND	206,538
SHELBY	118,019	SUTTON	276,130
SHELTON	161,397	SWANTON	20,851
SHICKLEY	68,161	SYRACUSE	294,479
SHOLES	5,270	TABLE ROCK	61,149
SHUBERT	30,562	TALMAGE	36,179
SIDNEY	1,038,981	TARNOV	10,402
SILVER CREEK	59,145	TAYLOR	37,540
SMITHFIELD	16,107	TECUMSEH	263,039
SNYDER	48,854	TEKAMAH	274,252
SOUTH BEND	16,963	TERRYTOWN	138,369
SOUTH SIOUX CITY	1,802,877	THAYER	13,433
SPALDING	89,403	THEDFORD	45,416

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MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS			
MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024	MUNICIPALITY	OCTOBER 2023 ~ SEPTEMBER 2024
THURSTON	23,930	WESTERN	49,790
TILDEN	156,197	WESTON	47,679
TOBIAS	31,771	WHITNEY	15,610
TRENTON	99,236	WILBER	280,964
TRUMBULL	37,130	WILCOX	72,027
UEHLING	48,362	WILSONVILLE	30,310
ULYSSES	42,725	WINNEBAGO	131,485
UNADILLA	57,803	WINNETOON	15,800
UNION	35,926	WINSIDE	62,575
UPLAND	33,837	WINSLOW	9,460
UTICA	129,256	WISNER	202,952
VALENTINE	432,616	WOLBACH	47,470
VALLEY	533,290	WOOD LAKE	17,748
VALPARAISO	103,037	WOOD RIVER	210,227
VENANGO	34,957	WYMORE	237,270
VERDEL	10,112	WYNOT	35,881
VERDIGRE	97,787	YORK	1,253,898
VERDON	33,627	YUTAN	181,505
VIRGINIA	15,992	TOTAL	\$203,717,000
WACO	50,797		
WAHOO	681,929		
WAKEFIELD	212,563		
WALLACE	65,598		
WALTHILL	92,910		
WASHINGTON	19,902		
WATERBURY	14,298		
WATERLOO	150,246		
WAUNETA	105,011		
WAUSA	100,848		
WAVERLY	581,001		
WAYNE	699,393		
WEEPING WATER	162,052		
WELLFLEET	25,633		
WEST POINT	537,071		

Projections represent all Highway Allocation Fund receipts including the increase in the fixed portion of the gas tax, also referred to as LB610 (Laws, 2015). The Dept. of Transportation does not project the quarterly Motor Fee Fund payments.