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Retail Sales Patterns and Trends Across Nebraska Counties and Localities

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Introduction

Retailing is an important sector of Nebraska's economy and is watched carefully as an indicator of overall economic performance. Since the metropolitan areas serve as retail centers for larger geographic areas, the volume of retail activity generated is certainly an important metric to those places. But, this is also true in the smaller towns and cities, which are constantly competing against the large super stores and outlets found in the larger cities/towns within acceptable drive time. Moreover, the trend towards greater online retail sales due to offering a wide variety of goods and services with efficient delivery to the buyer's door is a challenge to location-based retailers everywhere. Increasingly, both metro and nonmetro Nebraskans are accessing a global network of retail providers without entering a brick- and-mortar building. This has resulted in substantial changes in retail sales patterns for large and small Nebraska communities alike.

This report updates and expands on the earlier report, *Retailing Patterns and Trends Across Nebraska, 1990–2005*. It provides an up- to-date assessment of retail patterns and trends for the various size communities as well as the counties of the state. In so doing, we hope this analysis can provide local community leaders, policy makers, and businesses a basis for: (1) understanding retailing patterns and their community's retail health compared with neighboring localities as well as over time; (2) doing in-depth comparative analysis using the extensive data collected and computed in the appendices; and (3) identifying possible strategies and policies for increasing retail trade in their respective areas.

Data Source

Taxable Retail Sales

The primary source of taxable non-vehicle retail sales data is the Nebraska Department of Revenue. We used the most recent year, 2015, data as well as earlier annual sales data for trend analysis. The Nebraska Department of Revenue maintains the data series for all years. These data are available at various geographic levels: city, town, county, and state. This information is filed as part of a collection of state and local sales tax revenues.

Since retailers are required to process sales tax revenues promptly with the state Department of Revenue, this sales data series is also very timely. In fact, monthly sales activity for counties and larger municipalities is published with no more than a two- to three-month time lag; therefore, it provides a means to quickly identify recent retail activity levels and changes. Annual taxable sales for every municipality in the state are published within four to six months of the last calendar year. The monitoring of these annual levels is especially useful in analyzing longer-term trends.

Because the data series provides geographic detail down to the municipality level (even the smallest of towns) it allows rather extensive comparative analysis to be made across both geographic and municipal size classes. The result is that assessing a community's taxable retail activity can be quite robust, using a variety of comparative measures with other communities and community classes. The authors hope that readers find this particularly interesting and valuable.

There are, however, obvious limitations to using taxable retail sales as a proxy for retail activity.

First, motor vehicle sales must be omitted from the series because taxes on vehicles purchased are collected at the location of vehicle registration, not the location of purchase. Vehicle purchases do represent a very substantial part of a typical household's expenditures (albeit lumpy and intermittent by nature) so this taxable sales series is ignoring a significant component of consumer spending at the outset. (Note: See section later in this report describing average per capita motor vehicle purchases across the state in 2015.) Over time, automobile dealerships have become fewer and larger, increasingly more concentrated in the larger, more urban centers; thus, this omission will create an underestimate of these larger trade centers' true share of the state's "retail pie."

Second, Nebraska's sales tax legislation has been altered over time relative to the goods and services covered by sales tax collections. The result is that historical sales revenues have shifted in part by these changes rather than reflecting just sales trends. A major shift, for example, occurred in 1983 when the law changed to exempt food items for home consumption, which resulted in much of grocery and supermarket sales no longer measured in the sales volume series. This skewed the measure of retail activity away from the smaller, more local retail trade centers, which typically had such basic retail establishments. Likewise, the dropping of sales tax provisions from new and used agricultural equipment in 1993 led to considerable downward sales volumes for the more rural and nonmetropolitan communities where these retail outlets tend to be located. In 2003 additional retail services were added to the state's list of taxable sales, including a taxation of home remodeling and repair services—only to be removed from the tax rolls in 2006 (More recently, in 2014, the Nebraska Legislature passed a bill making the sales of all repair and replacement parts used to repair agricultural machinery and equipment exempt from sales tax.). In short, the longer-run trend analysis presented in this report should be interpreted with this shifting base of taxable items in mind.

Third, a limitation of the taxable sales data series is that a number of goods and services are included that go beyond the normal, more conventional retail trade items. Such items

include personal services, amusement and recreation, and rental services and are subject to sales tax and therefore included in the taxable sales series. They may, or may not, follow the patterns of the more typical retail establishments. Likewise, utility sales (energy and telecommunications) which are also subject to sales tax are particularly problematic since: (1) the customer has little choice in service providers; and (2) the sales are reported by the location of the seller (the community where the utility headquarters resides, and not the geographic point of purchase).

For these reasons, the user is cautioned to consider the taxable sales series as only a *proxy* for retail sales activity, but the sales activity is still valuable as a means to monitor retailing activity down to the local geographic area.

Note: For this study, non-Nebraska taxable sales, which are also part of total retail taxable sales of the state, are not included in the analysis. Non-Nebraska sales are predominantly sales made by large retailers that have headquarters outside the state and stores via mail, internet, etc. The data on non-Nebraska sales provided by the Nebraska Department of Revenue are not differentiated by counties; therefore, there is no reasonable way to distribute the sales. Thus, the analysis was done excluding that data component. For 2015, non-Nebraska sales were 19 percent of the total taxable retail sales for the state.

Methodology

County and City/Town Classifications

In this analysis, we have classified Nebraska's 93 counties into four categories, based on 2015 population levels and the size of the largest municipality in the county. These categories are:

Rural Counties: Fifty-three Nebraska counties that contain no town larger than 2,500 people. This definition conforms to the Bureau of the Census, U.S. Department of Commerce. County populations in this category range from less than 600 residents in Arthur County to more than 8,500 residents in Cedar County.

Small Trade Center Counties: There are 21 counties categorized as such, having the largest town with a population between 2,500 and 7,500. County population in this class ranges from less than 6,000 in Cherry County to more than 21,000 in Saunders County.

Large Trade Center Counties: In 2015, 13 nonmetropolitan counties did have a city of at least 7,500 in population but less than 100,000 populations. In most cases, these counties and their largest city serve as regional retail trade centers across the state. For this class, the 2015 populations range from about 11,000 residents in Red Willow County to more than 61,000 residents in Hall County.

Metropolitan Counties: Prior to the 2010 U.S. Census, six of Nebraska's 93 counties were classified by the U. S. Census Bureau as Standard Metropolitan Areas. They represent counties that include all or a portion of a metropolitan area of 50,000 population or more. For purposes of this analysis, we followed trend data back to 1990. These same counties were grouped as the metropolitan counties for 2015, even though three additional Nebraska counties are currently part of this Census classification.

An alphabetized list of counties within each of these classes and their respective sales activity can be viewed in the Appendix, Table 1, of this report.

In addition to the county classification and detail, this analysis of retailing also classified 547 Nebraska municipalities according to population size classes on the basis of 2015 population estimates. These municipalities are listed by size class in the Appendix Table 2.

Population under 500: There are some 263 municipalities of this size, nearly 58 percent of municipalities in the state. These municipalities are listed in Appendix Table 2, with their respective sales activity. The vast majority of these towns have been losing population over several decades, and, likewise, their role as retail centers. While there are exceptions, most of these towns provide only a few very basic retail functions to the community residents and the surrounding area.

Population of 500 to 999: In 2015, a total of 85 Nebraska municipalities comprised this size class. Here also, the majority of towns have experienced population decline over time. Their retail function is often one of minimum convenience centers for retailing goods and services. Clearly, their relative retailing viability is often dependent upon their geographic proximity to (or isolation from) larger trade centers.

Population of 1,000 to 2,500: The 58 communities in the state in this size group are typically seen as full-convenience retail centers, offering a more diverse array of retail goods and services than their smaller counterparts. However, the diversity in both retailing volume and variety among this size class of towns is rather large.

Population of 2,500 to 4,999: Several of the 17 Nebraska communities in this size class are county seat towns and serve as trade center towns for the surrounding area. They tend to be partial shopping centers, being more than full-convenience retail entities.

Population of 5,000 to 9,999: The 16 Nebraska communities in this group are scattered across the state. Those that are more isolated from larger retail centers tend to operate more as complete shopping centers.

Population of 10,000 to 19,999: Three of the six cities in this size class are directly adjacent to a *metropolitan* center; therefore, they must compete with a larger retail center

nearby. Nevertheless, the population growth they are experiencing seems to be contributing to a more comprehensive retail role over time. Particularly noteworthy in this regard is Papillion.

Population of 20,000 to 99,999: Eight cities fall into this size group. One city, Bellevue, is part of the greater Omaha metropolitan complex, and does not perform as a particularly strong retail trade center relative to the size of its population. However, the other seven cities tend to be strong retail centers that draw retail customers from fairly large surrounding trade areas. In addition to being complete shopping centers, they also serve as secondary wholesale-retail centers. Furthermore, because of their size they are also centers of expanded medical, educational, and financial services, all of which indirectly increase business commerce.

Population of 100,000 or more: The state's two largest cities, Omaha and Lincoln, can be classified as primary (or complete) wholesale-retail centers, offering a complete range of retailing goods and functions. Their trade areas can reach several hundred miles, particularly for the more specialized goods and services. In the vernacular of the economic development literature, they both represent *Central Places* in the concept of Central Place Theory.

Primary Unit of Measure and Analysis

In the analysis that follows, the primary unit of measurement of retail strength is the **Pull Factor.** The pull factor is widely used to identify and measure leakage and/or capture retail trade across political boundaries as well as identifying trends over time.

In essence, pull factors measure the relative market share of retail sales by a specific geographic area over a specific time period. In this analysis, it is calculated by dividing the total annual per capita taxable retail sales for the local geographic area by the state average per capita sales that have occurred over the same time period.

$$\textbf{Pull Factor} = \frac{\textbf{Local Per Capita Taxable Retail Sales}}{\textbf{State Average Per Capita Taxable Retail Sales}}$$

Adjustments for household income variation across geographic study areas can also be done to allow the pull factor measure to more realistically reflect a consistent purchasing power of the population. However, in this analysis, that adjustment was not done, primarily because timely household income measures are not accessible down to the municipality level, particularly for smaller municipalities. So to maintain consistency across all the data sets as well as over time, an income adjustment was not made.

Interpreting the **Pull Factor** is straightforward. If it is greater than 1.0, then the retail sales activity of that area has exceeded its own population in terms of customer equivalents. That geographic area has experienced some **Retail Capture** beyond the level inferred by its population base. And the greater the area's pull factor exceeds 1.0, the more viable is its retailing activity in relative terms. Conversely, if the pull factor for the area is less than 1.0, that area is losing potential retail activity to other places, and is experiencing **Trade Leakage,** with the pull factor falling as leakage grows greater.

There is value in using the pull factor measure instead of the actual dollar volume of sales since a comparative analysis can be done over time even when there have been changes in tax policy. Total volume of taxable sales cannot always be used directly as a good trend indicator of retail sales volume over time. But by converting to the pull factor unit of measurement, the tax shift is essentially negated in the analysis, and the relative changes in retail viability over time can be more accurately evaluated for counties and municipalities.

The Findings

County-Level Retailing Patterns

The relative performance of the county classes for the period 1990–2015 *(Table 1* and *Figure 1)* shows that the majority of the taxable retail sales has always been captured by metropolitan counties. This has been consistently true for more than two decades. The six counties out of the 93 counties in the state are in this category and capture (and have been capturing) almost two-thirds of the state's total retail sales: 57.2 percent in 1990, 65.5 percent in 2000, 64 percent in 2010, 62.3 percent in 2005, and 64.1 percent in 2015.

For the metropolitan counties, the nominal taxable retail sales have also been increasing by almost 20 percent every five years since 1990 except for the period 2005–2010, which had a modest 3 percent growth largely due to the Great Recession of 2007–2009. As of 2015, the taxable retail sales of nearly $15 billion represents a return to the longer historical growth rate. These counties also have an average pull factor of more than 1.0 for the time period, which means that they have been able to capture more retail sales than their population equivalent's share. A primary reason is the increasing population growth rate in these counties, often at the expense of other counties in the state. In the latest year, 2015, these counties captured more than $1.4 billion of taxable retail sales **beyond** their population equivalent, an amount more than the total taxable sales of the state's 52 rural counties.

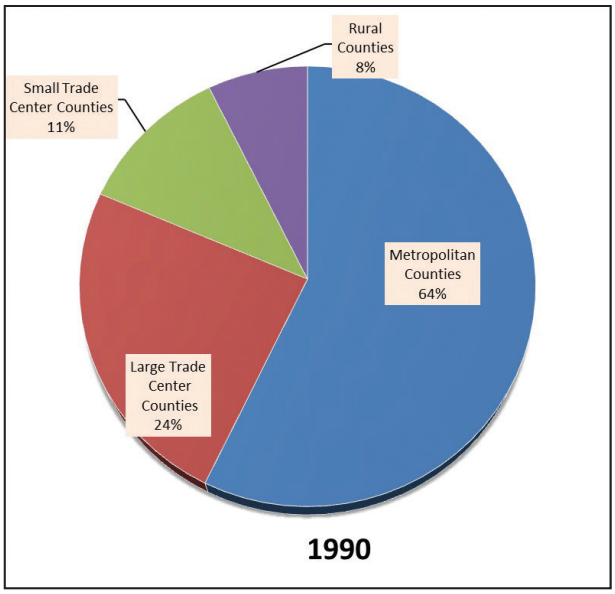
The Large Trade Center county group has shown resiliency in retail trade when analyzed using percentage of sales by county class and pull factors. Both taxable retail sales as

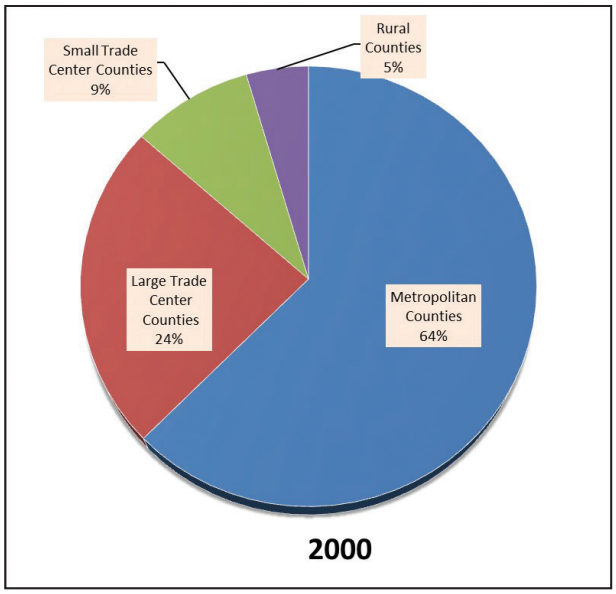
a percent of the state's retail trade volume and pull factors have remained almost constant over time. These counties account for about one-fourth of total state taxable sales. The taxable retail sales for these counties for 2015 was nearly $5.6 billion. The average pull factor has been about 1.1 over the 25-year time period, indicating that this group has been able, on average, to operate as trade-capture counties. In essence, the majority of the small cities in these counties are serving as regional satellite hubs and maintaining retail competiveness. It is noteworthy that similar results were found in the previous study. However, a notable change compared with the 1990s is that the rate of increase of retail sales has slowed down. Taxable retail sales in these counties on average increased by slightly more than 12 percent from 2010 to 2015, which is less than the metropolitan counties for the same period. However, the rate of increase in retail activity was greater (10 percent compared with 3 percent) for the period 2005 to 2010, suggesting the Great Recession affected retail sales in these counties relatively less than in the metropolitan counties.

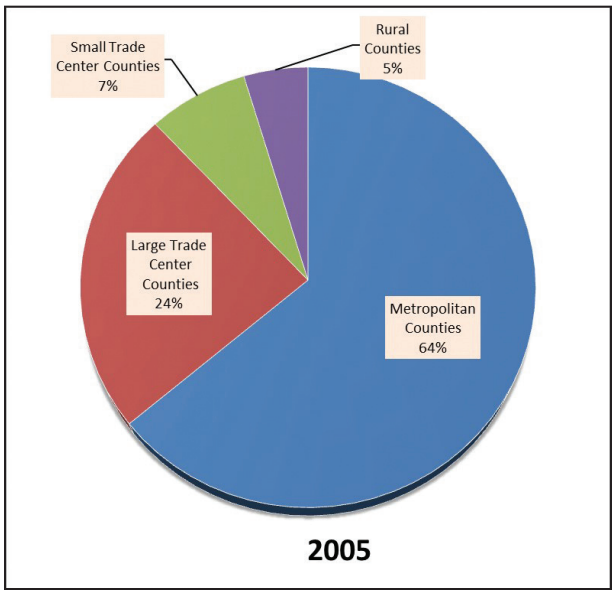
Table 1. Patterns of Nominal Taxable Retail Sales by County Classes, Selected Years 1990–2015

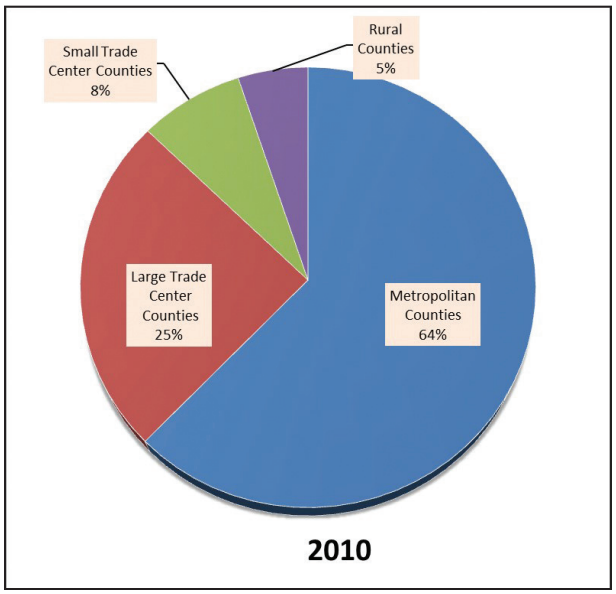
		Nonmetropolitan Counties			
Year and Item	Metropolitan Counties	Large Trade Center Counties	Small Trade Center Counties	Rural Counties	All Counties
1990 Taxable Sales:					
Total (Mill $)	5,699.40	2,415.70	1,122.80	730.10	9,968
% of Total Sales	57.2%	24.2%	11.3%	7.3%	100.0%
Avg. Per Capita ($)	7,281	7,044	4,682	3,528	6339
Avg. Pull Factor	1.15	1.11	0.74	0.56	1.00
2000 Taxable Sales:					
Total (Mill $)	9,760.60	3,756.20	1,392.60	7,10.4	14,909.40
% of Total Sales	65.5%	25.2%	9.3%	4.8%	100.0%
Avg. Per Capita ($)	10,847	9,898	5,565	3,580	9,128
Avg. Pull Factor	1.19	1.08	0.61	0.39	1.00
2005 Taxable Sales:					
Total (Mill $)	12,039.20	4,517.70	1,383.80	884.50	18,825.20
% of Total Sales	64.0%	24.0%	7.4%	4.7%	100.0%
Avg. Per Capita ($)	12,581	11,533	6,357	4,597	10,704
Avg. Pull Factor	1.18	1.08	0.59	0.43	1.00
2010 Taxable Sales:					
Total (Mill $)	12,408.57	4,959.65	1,526.40	1,021.77	19,916.40
% of Total Sales	62.3%	24.9%	7.7%	5.1%	100.0%
Avg. Per Capita ($)	12,072	12,531	7,081	5,020	10,905
Avg. Pull Factor	1.11	1.15	0.65	0.46	1.00
2015 Taxable Sales:					
Total (Mill $)	14,821.85	5,573.44	1,672.70	1,064.09	23,132.08
% of Total Sales	64.1%	24.1%	7.2%	4.6%	100.0%
Avg. Per Capita ($)	13,490	13,920	7,779	5,847	12,199
Avg. Pull Factor	1.11	1.14	0.64	0.48	1.00

Based on taxable retail sales as reported to the Nebraska Department of Revenue









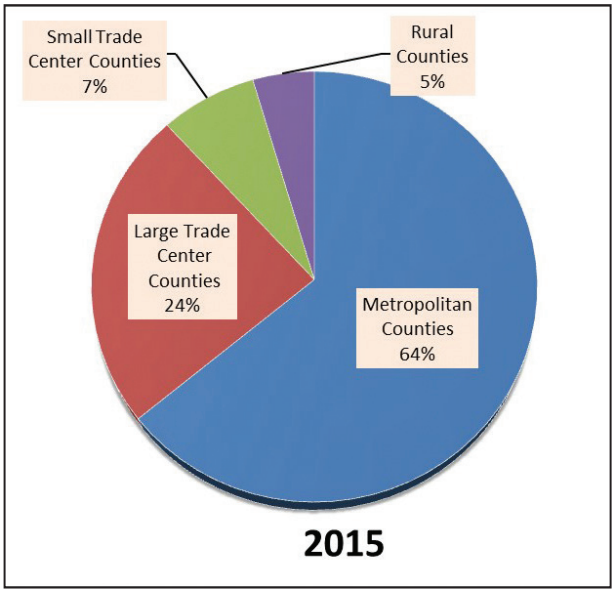


Figure 1. Net Taxable Sales Distributed by County Class 1990–2015

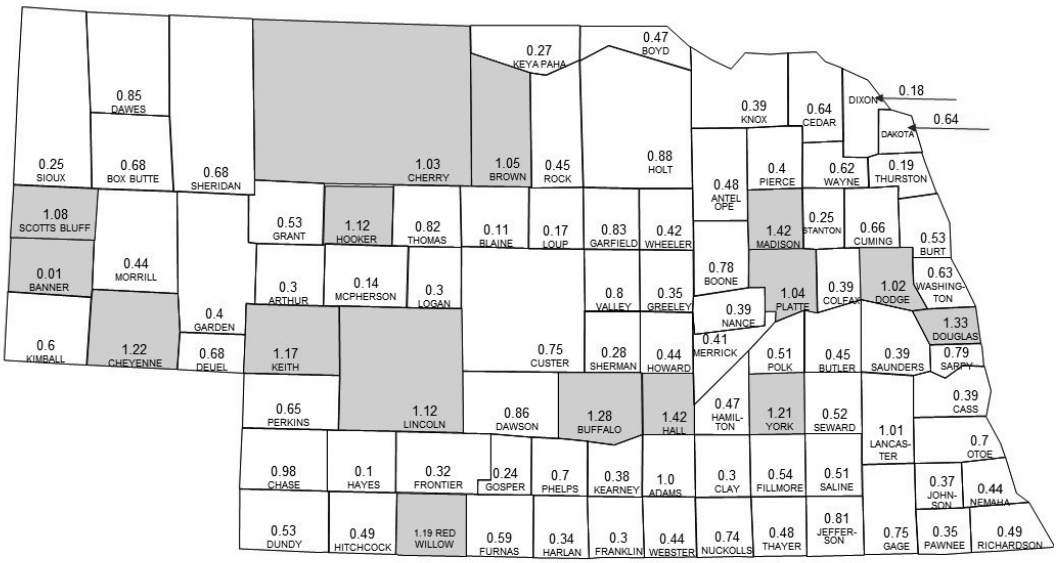


Figure 2. Nebraska Retail Pull Factors for Counties 2015

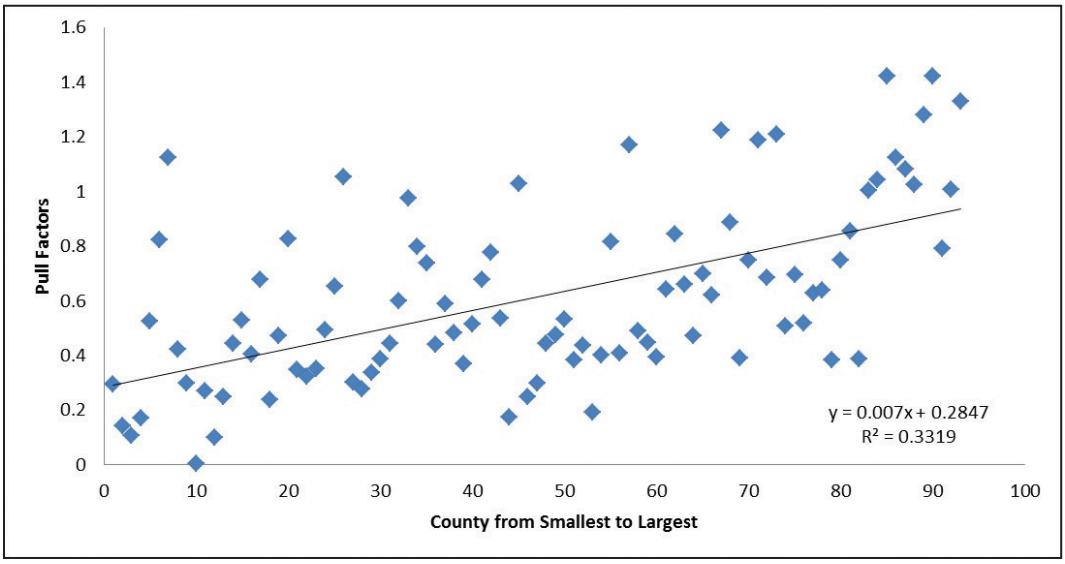


Figure 3. 2015 County Pull Factors from Smallest to Largest Population

The nominal taxable retail sales for the 21 Small Trade Counties class for 2015 were nearly $1.7 billion. The small trade counties on average show a trade leakage, measured by pull factor consistently less than 1.0 for the entire period. For the class, the average pull factor of .64 for 2015 suggests a retail leakage of more than a third of their trade potential. All but three counties, Cherry, Cheyenne, and Keith, in this class had pull factors of less than one. A notable mention in this county class is Cheyenne County (home to Cabela's headquarters) which had a 2015 pull factor of 1.22, similar to that of previous years. Cheyenne County has its advantage in large measure because of the trade volume captured by this retailer.

For 2015, the nominal taxable retail sales for the 53 Rural Counties were $ 1.1 billion. The rural counties had a similar story to that of the small trade counties—virtually all of the counties experienced severe trade leakage. For 2015, the trade leakage was more than half of their trade potential just as in previous years. This county class has shown slight progress in the pull factor in the recent years and stands at .48 for 2015. All but two of the 53 counties, Brown (1.05) and Hooker (1.12), had pull factors less than one in this county class.

In summary, less than one-fifth (16) of Nebraska's 93 counties recorded a 2015 retail pull factor of greater than one, indicating they were trade-capture counties *(Figure 2)*. Interstate 80 runs through half of these counties, which affords

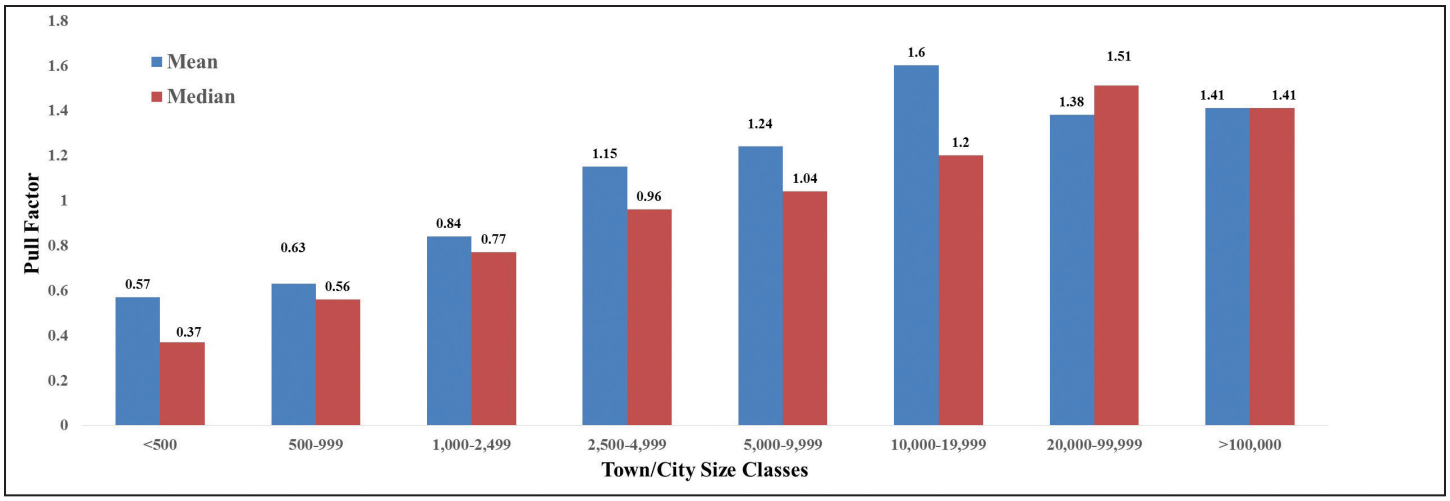


Figure 4. Mean and Median Pull Factors by Town/City Size Classes 2015

them the opportunity to capture retail trade from travelers, as well as providing greater ease of transportation for customers from nearby counties. *Figure 2* shows all the counties and their pull factors for 2015.

County-Level Pull Factors and Population

County population tends to be the single largest factor that affects retail sales and is the corollary of the pull factor for that county. In this analysis, counties were cardinally ranked from 1 to 93, based on their relative population size and the pattern. As seen in *Figure 3,* the pull factors do increase as the county population size increases. The trend line in the graph suggests that the larger the county population, the higher the county pull factors tend to be. However, it should be noted that the Figure also suggests the vast predominance of county pull factors far below one; in other words, trade leakage occurs in many counties, even when relative county population levels are towards the upward end of the size distribution.

Town/City Retail Patterns

Using taxable retail sales for individual Nebraska towns and cities, municipalities were grouped into eight population size classes, and average pull factors were calculated for selected years up through 2015. As noted in *Table 2*, the two smallest size classes of communities experienced extreme trade leakage.

Table 2. Weighted Average Pull Factors by Nebraska Town/City Population Size Class for Selected Years and Percent Changes

Town/City	*Average Pull Factors of Taxable Retail Sales Activity for Selected Years*					*Percentage Changes in Pull Factors*			
Population Class	1990	2000	2005	2010	2015	1990 to 2000	2000 to 2005	2005 to 2010	2010 to 2015
	Pull Factors								
Less than 500	0.55	0.51	0.50	0.60	0.57	-8.35%	-0.99%	20.00%	-5.00%
500–999	0.73	0.59	0.67	0.68	0.63	-18.41%	12.96%	1.34%	-7.35%
1,000–2,499	0.96	0.75	0.79	0.91	0.84	-21.56%	5.31%	14.75%	-7.69%
2,500–4,999	1.18	1.12	1.10	1.00	1.15	-5.01%	-1.52%	-9.17%	15.00%
5,000–9,999	1.10	1.08	1.03	1.11	1.24	-1.45%	-5.07%	7.87%	11.71%
10,000–19,999	1.29	1.19	1.21	1.41	1.60	-7.61%	2.02%	16.24%	13.48%
20,000–99,999	1.26	1.35	1.19	1.39	1.38	6.97%	-11.93%	16.90%	-0.72%
100,000 and over	1.40	1.58	1.47	1.48	1.41	12.33%	-7.04%	1.02%	-4.73%

Based on taxable retail sales as reported to the Nebraska Department of Revenue

For the 263 towns with populations of less than 500, the average pull factor has risen slightly from .51 in 2000 to .57 in 2015, implying that even while they are improving slightly in their trade, their trade loss has been equivalent to more than 40 percent of their resident population equivalent. However, their median pull factor (that level where half the pull factors are below and half are above) for this size group is nearly the same: .365 in 2000, .380 for 2005, 0.39 for 2010 and 0.37 for 2015 suggesting an even greater trade leakage predominance *(Figure 4)*. Further evidence of retail weakness is noted in Appendix *Table 4* where only 41 of the 263 towns (16 percent) recorded a pull factor of greater than one in 2015. (Note: detailed data is available for every Nebraska town in the Appendix *Tables 2* and *4*.)

For the 85 towns with populations of 500 to 999 in 2015, the mean and median pull factors were .63 and .56, respectively, meaning the trade loss was slightly more than 35 percent of their population equivalents potential. The long-term trend of trade loss, indicated by the pull factor average, has been fairly stable for this class as seen in Appendix *Table 4*. For 2015, only 13 of the 85 towns (15 percent) had retail pull factors of greater than one.

There are 60 towns with populations of 1,000 to 2,499, and this size group experienced some increase in average retail pull factor between 2005 and 2015. However, the average pull factor was still lower compared with its highest average of .96 in 1990. The recent trend from 2010 to 2015 shows a decrease in average pull factor by almost 8 percent. The average and median were .84 and .77, respectively, for 2015. Their size typically limits retail diversity in these towns, which in turn, affects their retail performance so some trade leakage generally occurs. For 2015, 18 towns in this size group (30 percent) had pull factors greater than one. And, in most cases these more vibrant retail trade centers were capturing trade from larger but more sparsely populated areas of the state.

For the 17 towns with populations of 2,500 to 4,999, a fairly consistent trade pattern well above a pull factor of 1.0 is evident from 1990 onward. The average and median pull factors for the most recent year, 2015, are 1.15 and .96, respectively. Given that the median pull factor for this class is less than 1.0, this indicates that the modest trade capture is not being distributed evenly across these towns. As seen in Appendix *Table 4*, the town pull factors vary widely from .67 in Wahoo to 2.04 in Valentine. About half of the towns (47 percent) have pull factors greater than 1.0 for 2015, suggesting trade capture. In several instances, they represent area trade center towns in the more rural areas of the state, which maintain robust, albeit smaller, retail functions. If the transportation costs were to increase, these communities could probably expect to see some increase in retailing activity in their brick- and-mortar stores. However, at the same time increasing online retail purchases will likely to continue chip away at conventional main street volume.

From *Table 4*, for the 15 towns of 5,000 to 9,999, some increase in trade pattern is evident since 2005. On average, in 2015 they were basically capturing the trade of their population equivalent plus nearly 25 percent more. Also, their median pull factor in that year was greater than 1.0 at 1.04, which suggests that the trade capture is more predominant across the towns in this size class.

Six towns of 10,000 to 19,999 clearly can perform a more comprehensive retailing role than their smaller counterparts. As seen in *Figure 4*, their average and median pull factors for the most recent year were 1.60 and 1.20 respectively. On average they are capturing retail sales of more than 50 percent of their population equivalent. To be sure, some communities in this group of 15 are very strong retail centers, but a good number are geographically located in close proximity to a much larger center such that trade capture is difficult.

In the remaining two largest size classes of municipalities, retail trade capture is more the norm than the exception. From Appendix *Table 4*, for the eight cities with populations between 20,000 and 99,999, the average and median pull factors were 1.38 and 1.51, respectively, in 2015. All but one of these cities exhibit very strong retail capture, operating as essentially regional trade hubs. And, when combined with quality health, educational, and financial services, they become ever more robust in retail activity. The one exception to this pattern is Bellevue, adjacent to Omaha, the state's largest city, which makes it a challenge to even minimize trade leakage. It appears that its trade capture has levelled off as there was little change in average pull factor from 2010 to 2015.

Similarly, the two cities of the state with populations greater than 100,000 have the average and median pull factors were 1.41 and 1.41, respectively. However, Omaha remains, by far, the dominant retail center of the state, with a pull factor of 1.62 in 2015. In fact, in 2015 with nearly $8.8 billion taxable retail sales, Omaha accounted for 38 percent of the state total taxable retail sales volume.

The evidence is substantial that the larger cities of the state command a dominant retail role. While changes can and do occur over time, it is quite unlikely that this pattern will subside in the future.

The Effect of the Great Recession on Nebraska Retailing Activity by Town/City Size Classes

As noted previously, annual growth of retail dollar volume in Nebraska slowed significantly between the 2005 and 2010 period relative to both the pre- and post-time periods. That correlates with the recession, which began in the last quarter of 2007 with the state still in recovery by 2010. Rising

unemployment and income stagnation during a recession create reduced buying power and rising uncertainty among consumers, who tend to throttle back consumer spending. But, as evident in *Table 2*, those impacts did not appear to be uniform across the town/city size classes of Nebraska communities. In fact, the smallest class of towns of less than 500 residents saw a pull factor increase of 20 percent from 2005 to 2010. This may be explained by the fact that in these smallest of communities the retail services are almost entirely for basic goods and services that people need no matter the economic climate and the individual's economic condition.

Also contributing to a relative uptick in retail performance in these small towns was the significant spike in gasoline prices at the time, which likely further reduced customer incentives to travel greater distances to larger trade centers for their basic needs. Furthermore, to the extent that many of these smaller communities are often serving a local agricultural economy, the relative economic robustness of the state's agriculture sector at the time may well have spared them from the full brunt of the national recession. In contrast, the largest population class experienced almost no increase in its pull factor—one possible reason is that higher-cost retail goods and services tend to be concentrated in those centers, and hence, their buyer sales volume was throttled back somewhat during the recovery period of the recession.

High Retail Performance Towns/Cities

The retail data and analysis suggest great variability across municipalities, even when compared with their similar-sized counterparts. Therefore, it is useful to identify the high performance towns/cities and attempt to understand the contributing factors to their strong retailing activity. We have identified the top five towns in each size class by their 2015 taxable retail sales pull factor (*Table 3*).

In the less than 500 population size class, only a few retail establishments can dramatically accelerate taxable sales activity, which then shows up as a very high retail performance for the community as a whole. For example, the unincorporated village of Whiteclay in northwest Nebraska outranks all others by a huge margin. The main reason for the high retail performance of Whiteclay, which has an estimated population of only 12 people, is the high sales of alcohol (more than 3 million cans of beer per year) to residents of the nearby Rosebud Indian Reservation. (Note: the questionable ethical integrity, if not its legality, of this retail focus would certainly nullify its credibility as any retail center to emulate). Roca with an estimated population of 220 ranks second with a pull factor of 10.18 as a result of a few large retailers, which again sell to a customer base beyond the local population.

For the 500 to 999 population size class, St. Edward leads the list with a pull factor of 1.86. Again, a single firm ac-

Table 3. Towns/Cities with Highest 2015 Retail Pull Factors by Selected Population Size Classes

Town/City Population Class	*Number of Incorporated Town/Cities*	*Highest Ranking Town/City by 2015 Pull Factor*				
		1st	2nd	3rd	4th	5th
Less than 500	265	Whiteclay	Roca	Thedford	Fordyce	Pickrell
		(42.17)	(10.18)	(2.73)	(2.71)	(2.57)
500–999	85	St. Edward	Hay Springs	Ceresco	Humphrey	Ft Calhoun
		(1.86)	(1.41)	(1.38)	(1.32)	(1.29)
1,000–2,499	58	Hartington	Ainsworth	Imperial	Stomsburg	Albion
		(2.30)	(1.80)	(1.61)	(1.60)	(1.51)
2,500–4,999	17	Valentine	Ogallala	Broken Bow	O'Neill	West Point
		(2.04)	(1.85)	(1.83)	(1.77)	(1.32)
5,000–9,999	15	Gretna	York	Sidney	McCook	Blair
		(3.72)	(1.94)	(1.76)	(1.62)	(1.37)
10,000–19,000	6	Papillion	Scottsbluff	Lexington	Beatrice	La Vista
		(2.55)	(2.12)	(1.22)	(1.18)	(1.13)
20,000–99,999	8	Norfolk	Kearney	Grand Island	North Platte	Columbus
		(1.90)	(1.80)	(1.66)	(1.60)	(1.42)
100,000 and more	2	Omaha	Lincoln			
		(1.62)	(1.08)			

counts for a significant portion of this retail volume generated by large sales volume to distant customers. The remaining four high-performance communities had much more modest trade capture measures in 2015.

Highest ranking towns in both the 1,000 to 2,499 and the 2,500 to 4,999 groups were all county-seat communities in lower population-density areas of the state. Their role tends to be the primary local trade center for the surrounding area, and consequently, they capture a sizable trade volume beyond their own population equivalents. The near-by agricultural sector particularly looks to these communities as key centers for such needs as banking services, livestock auction barns, feed and veterinarian services, agricultural cooperatives, farm machinery supplies and services, etc.

Gretna, which is the fastest growing community in the state since 2010, is by far the highest retail performer in the 5,000 to 9,999 population class. For Gretna, the recent rebuilding and expansion of a discount mall adjacent to Interstate 80 has provided much of its recent retail strength. York, Sidney, and McCook also recorded strong retail capture in 2015.

There are only six Nebraska communities with populations of 10,000 to 19,999; therefore, *Table 3* is not particularly revealing. It does show considerable variation, in which Papillion records an extremely strong retail pull factor in 2015 followed by Scottsbluff, while the other similar-sized communities are distant in their respective pull factor measures. In the case of Papillion, strong residential development of the surrounding area has led to that city greatly expanding its retail role over the past decade. Scottsbluff remains a very strong larger trade hub in western Nebraska.

The eight cities in the 20,000 to 99,000 size class are clearly of a size where very robust retailing can and usually does occur. The top five performing cities are all regional trade centers for the state, providing a full array of retail trade for their regional populations. Their trade capture performance is impressive, with the top three cities registering larger pull factors in 2015 than Omaha, the state's largest city.

Of the only two population centers, Omaha and Lincoln, with populations more than 100,000, Omaha remains a powerful player in state's retail sector. Omaha, due to sheer population numbers and continually large trade capture, operates as a "retail magnet." However, it is noteworthy that the pull factor for Omaha has appeared to remain fairly steady since 2005. This could be because the city is still recovering from the recession, which curbed some retail activity. But, it may also be reflecting some change in customers' purchasing habits, such as using more online stores, rather than traveling to and buying from geographic outlets in large cities.

Lincoln's relatively low retail pull factor is a partial reflection of the makeup of its population. College students are counted as residents of the city where they are enrolled. And for Lincoln, that element essentially accounts for 10 percent of the city's population. Since college students tend to have more limited retail expenditures, their numbers will tend to lend to a lower average pull factor for college towns.

Top Performing Towns/Cities in Pull Factor Increases Since 2005

Across the various size classes of town/cities, some communities have recorded very notable increases in their retail trade capture (as measured by the pull factor metric) since 2005. In smaller towns, very significant changes in annual taxable retail sales can occur over a short period of time with the simple addition or subtraction of a single retailer. Thus, for these smaller towns, shifts in pull factor are less meaningful in assessing the general retail health of the community. But for the larger sized classes of towns/cities, the pull factor shifts are more useful in identifying the communities that have outperformed their peers over a period of time. The percentage changes in pull factors between 2005 and 2015 for the top performers are presented in *Table 4*.

For the 500–999 population group, St. Edward with a 289 percent increase and Palmyra with a 227 percent increase clearly excelled over all the other towns in that size group; and in both cases, the gains can be largely attributed to one single retail outlet expanding. The larger towns of Gretna and Papillion also recorded very large percentage gains in their pull factors from 2005 to 2015; Papillion with a retail pull factor increasing by 296 percent and Gretna recording a 219 percent increase. Virtually all of the other fast-growing trade communities recorded much more modest gains as measured by the change in their respective pull factors.

It is noteworthy that over the period 2005–2015, both of Nebraska's largest municipalities, Omaha and Lincoln, experienced some percentage decline in their respective pull factors, a minus 2 percent and a minus 15 percent, respectively. While the change in Omaha's performance is relatively minor, Lincoln's percentage decline seems more problematic and worthy of further research. As previously noted, college students don't represent the more typical household consumers in terms of buying patterns and overall dollar volume of purchases. Moreover, it is this younger element of today's consumer society who are more likely to purchase more goods and services online, and that trend has tended to accelerate in recent years.

Table 4. Towns/Cities with Highest Pull Factor Percentage Increase from 2005–2015 by Selected Population Size Classes

Town/City Population Class	*Number of Incorporated Town/Cities*	*Highest Percentage Change in Pull Factor Between 2005–2015*				
		1st	2nd	3rd	4th	5th
500–999	85	St. Edward	Palmyra	Tilden	Trenton	Cedar Bluffs
		(289)	(227)	(160)	(74)	(69)
1,000–2,499	58	Stanton	Springfield	Tecumseh	Hartington	Battle Creek
		(63)	(62)	(49)	(36)	(36)
2,500–4,999	17	Fairbury	David City	Ogallala	Gothenburg	Broken Bow
		(34)	(26)	(25)	(23)	(13)
5,000–9,999	15	Gretna	Seward	Sidney	Crete	Blair
		(219)	(92)	(86)	(34)	(18)
10,000–19,000	6	Papillion	S. Sioux City	La Vista	Lexington	Scottsbluff
		(296)	(22)	(11)	(8)	(6)
20,000–99,999	8	Hastings	North Platte	Norfolk	Fremont	Columbus
		(9)	(7)	(5)	(4)	(3)
100,000 and more	2	Omaha	Lincoln			
		(-2)	(-15)			

Based on taxable retail sales as reported to the Nebraska Department of Revenue

Local Sales and Use Tax

Cities and counties in Nebraska are eligible to levy a local sales tax under the Local Option Revenue Act (applicable to cities) or Nebraska Revenue Statute 13–319 to 13–325 (applicable to counties). Presently, more than 200 Nebraska cities and towns are exercising that option (see Appendix *Table 6* for the complete list). The local tax rate levied by these municipalities ranges from .5 percent to the maximum allowable percentage of 2.0 percent.

Analysis of the effectiveness of this local tax rate using the pull factor metric can give valuable insight into the relative tax shifts both within and outside the respective community. It is obvious that a community with a strong retail sales sector would be most likely employing a local tax due to the greater dollar revenue generated. But, additionally, if it is a trade capture community (pull factor greater than 1.0) then there is some tax shift from community residents to nonresidents who purchase taxable goods and services from that community. For example, if the community's pull factor is 1.5, then for every dollar of local sales tax paid by local residents, there would be an additional $.50 of local tax collected from nonresidents—essentially a "tax transfer." Conversely, if a jurisdiction had a relatively weak retail sector with a pull factor of less than one, then there is not a tax shift to nonresidents, but rather some internal shift among local retail customers based on their relative purchase patterns of taxable goods and services. Furthermore, local sales tax collections can also have some implications on municipal property tax rates. For instance, if a community is trying to reduce local municipal property taxes by shifting some of the tax burden to sales tax revenue, then that also represents some internal tax shifts among local residents.

An analysis of top retail performers based on population class was done to see how these towns/cities had additional local taxes. *Table 5* shows all but one town employing the tax shift implications associated with their being trade-capture municipalities. For these communities, nonresident consumers are paying a portion of the local sales tax. In fact, for Omaha, nonresident consumers are basically paying 38 percent of the local sales and use tax collected. In contrast, Lincoln, the second largest town based on population, with a pull factor of only 1.08 suggests a shift to nonresidents of only 7.4 percent. All cities/towns had local tax rates of at least 1 percent or more with four of them having the highest rate of 2 percent.

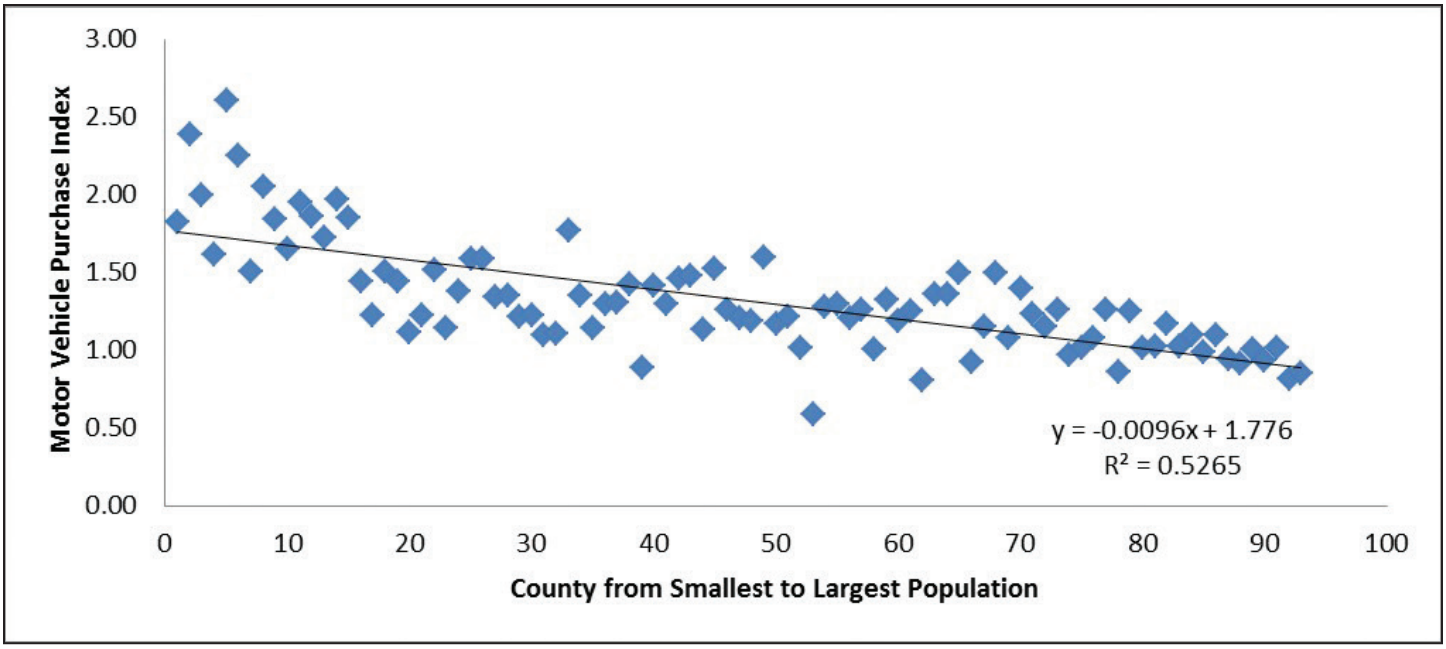


Figure 5. 2015 County Motor Vehicle Purchase Index from Smallest to Largest Population

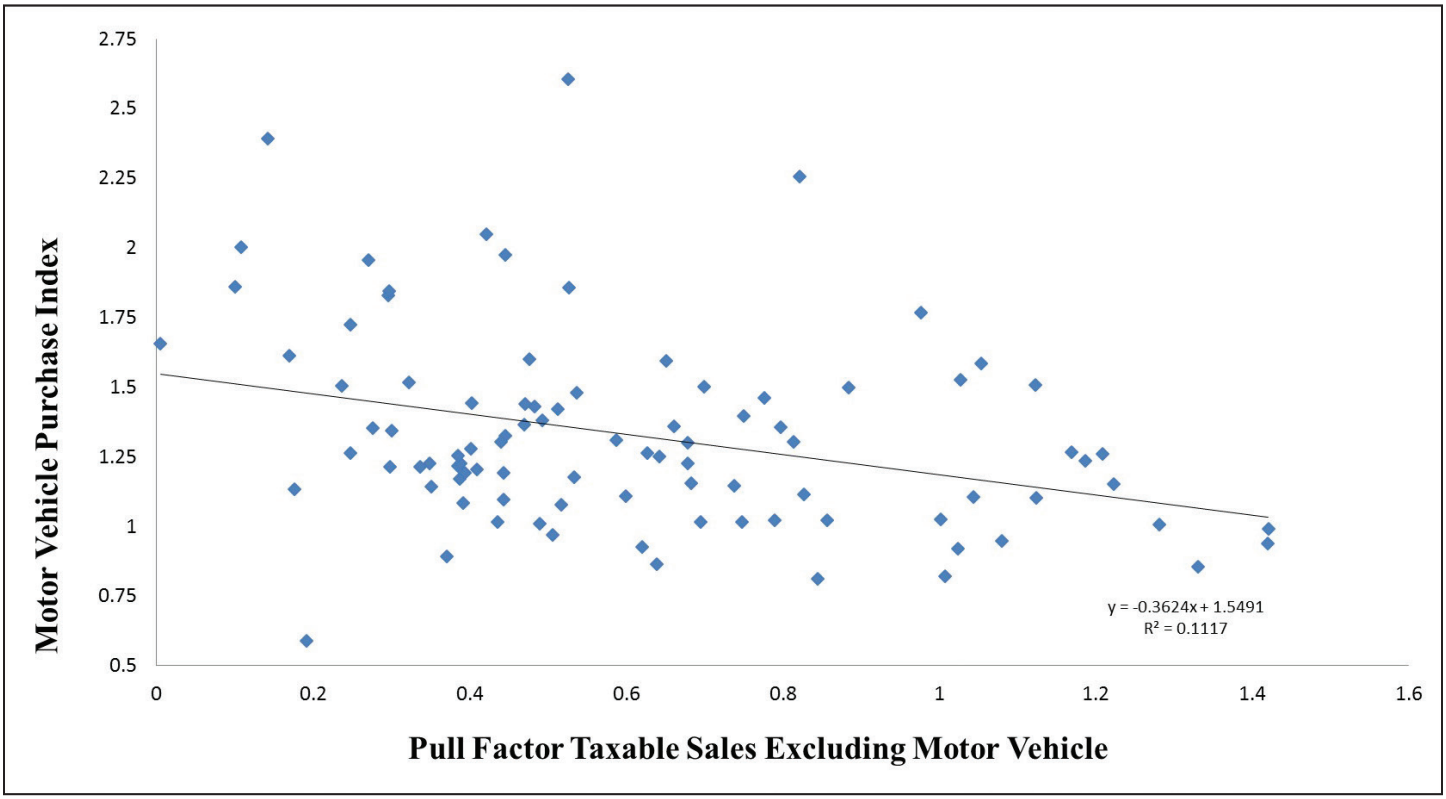


Figure 6. 2015 County-Level Motor Vehicle Purchase Index vs. Pull Factors Excluding Motor Vehicles

Table 5. Local Sales and Use Tax for the Top Performing Towns and Cities, Nebraska 2015

		Sales Tax Rate		*Pull Factors*				
Population Size Classes	*Town/City*	Local (%)	Total (%)	1990	2000	2005	2010	2015
500–999 top performers	St. Edward	1	6.5	0.62	0.40	0.48	1.26	1.86
	Hay Springs	1	6.5	0.72	0.80	0.98	1.37	1.41
	Ceresco	1.5	7	1.84	1.93	1.57	1.44	1.38
	Humphrey	1.5	7	2.47	1.27	1.51	1.84	1.32
	Ft Calhoun	*	5.5	0.50	0.47	1.02	0.87	1.29
1,000–2,499 top performers	Hartington	1	6.5	1.82	1.28	1.69	2.03	2.30
	Ainsworth	1.5	7	1.46	1.17	1.42	1.53	1.80
	Imperial	1	6.5	1.79	1.23	1.34	1.64	1.61
	Stromsburg	1.5	7	1.13	1.13	1.19	1.61	1.60
	Albion	1.5	7	1.75	1.25	1.31	1.62	1.51
2,500–4,999 top performers	Valentine	1.5	7	1.68	2.21	1.90	1.70	2.04
	Ogallala	1.5	7	1.89	1.54	1.49	1.62	1.85
	Broken Bow	1.5	7	1.59	1.48	1.63	1.84	1.83
	O'Neill	1.5	7	1.96	1.62	1.59	1.83	1.77
	West Point	1.5	7	1.58	1.45	1.44	1.33	1.32
5,000–9,999 top performers	Gretna	1.5	7	0.46	1.67	1.16	1.27	3.72
	York	2	7.5	1.47	1.70	1.86	1.89	1.94
	Sidney	2	7.5	1.11	2.09	0.95	1.80	1.76
	McCook	1.5	7	1.73	1.94	1.60	1.72	1.62
	Blair	1.5	7	1.20	1.25	1.16	1.18	1.37
10,000–19,999 top performers	Papillion	2	7.5	0.48	0.63	0.64	1.67	2.55
	Scottsbluff	1.5	7	1.93	2.06	2.00	2.29	2.12
	Lexington	1.5	7	1.59	1.02	1.12	1.26	1.22
	Beatrice	1.5	7	1.12	1.29	1.19	1.16	1.18
	La Vista	2	7.5	0.49	1.21	1.02	1.02	1.13
20,000–99,999 top performers	Norfolk	2	7.5	1.58	1.82	1.81	1.86	1.90
	Kearney	1.5	7	1.41	1.76	1.75	1.84	1.80
	Grand Island	1.5	7	1.49	1.70	1.67	1.67	1.66
	North Platte	1.5	7	1.25	1.38	1.50	1.57	1.60
	Columbus	1.5	7	1.33	1.35	1.38	1.37	1.42
100,000 and more top performers	Omaha	1.5	7	1.58	1.73	1.65	1.74	1.62
	Lincoln	1.75	7.25	1.09	1.32	1.28	1.07	1.08

* Data not available and/or no local tax

Data source: Nebraska Department of Revenue rates effective January 1, 2017, and authors' calculations

Motor Vehicle Purchases

As noted initially in this report, this retail analysis has been based entirely upon taxable retail sales in Nebraska **less** motor vehicle sales, which are also taxable but not collected by the dealers/sellers at their municipality and county of location but rather by the buyer's county of residence. Nonetheless, there is no question that purchases of motorized (and licensed) vehicles generally represent a substantial dollar outlay in most individual household and business budgets. In fact, the vehicle for personal and/or business use will often be the big-ticket expenditure. So, the dollar magnitude of such outlays can, and will, impact the expenditure patterns of the remaining discretionary income of one's budget.

To put this into a dollar perspective, in 2015, total taxable retail sales (less motor vehicle sales) totaled $23.1 billion, while motor vehicle purchases by residents in Nebraska in that year totaled $4.0 billion. On a per capita basis, this converts to $12,199 and $2,111, respectively.

Since sales taxes are collected by the buyer's county of residence, it is possible to assess patterns of motor vehicle purchases across Nebraska counties and observe any patterns. Appendix *Table 5* shows the 2015 per capita purchase of motor vehicles for each county while *Table 6* shows a summary synopsis of the motor vehicle purchases and associated "purchase indices" for the four county classifications.

As expected, metropolitan counties accounted for more than half (nearly 52 percent) of the total motor vehicle purchases in 2015 (*Table 6*). However, the average per capita purchase was lower than that of all the other county classes. In fact, it was the rural counties which recorded the highest per capita purchases in 2015 with an average of $3,154 per capita, or 48 percent above that of the metropolitan county group.

Table 6. Taxable Motor Vehicle Purchases by County Classes 2015

		Nonmetropolitan Counties			
2015	*Metro Counties*	Large Trade Center Counties	Small Trade Center Counties	Rural Counties	All Counties
Total (Mill $)	2,076.37	870.52	544.99	510.94	4,003
% of Total Sales	51.9%	21.7%	13.6%	12.8%	100%
Avg. Per Capita ($)	2,129	2,250	2,567	3,154	2,111
Avg. Purchase Index	1.01	1.07	1.22	1.49	1.00

Based on data reported by the Nebraska Department of Revenue

In Appendix *Table 5* and *Figure 5*, it is noteworthy that the lowest-populated counties have some of the highest per capita motor vehicle outlays. The logic of this pattern is one of need more than preference.

Nebraskans across the rural and other nonmetropolitan counties must travel farther distances for jobs and lifestyle needs, and so must bear a significantly larger dollar outlay for vehicle replacement. Additionally, the agricultural sector of the state requires farm families and others working in the agricultural sector to drive far more miles per year than their urban counterparts, and over road conditions that will contribute to greater wear and tear on vehicles. Finally, the higher incidence of the self-employed in the workforce of rural areas would lend to the need for higher investment in business-related vehicles in those areas.

Implications of the above are that per capita retail patterns across the state of Nebraska are reflecting, at least in part, this need for higher dollar outlay associated with transportation. On average, rural county residents spend relatively more on motor vehicle purchases than their metropolitan county cousins, which can leave less disposable income for other retail activity. This relationship can be observed in *Figure 6*. Even though the relationship is not particularly strong, it can be observed that the higher (lower) the purchase index for motor vehicles, the lower (higher) the average county retail pull factor tends to be for other taxable sales activity.

Conclusions and Implications

Retailing patterns across Nebraska have continued to evolve over the past quarter century. While some deviation from trend occurred during the most recent U.S. recession, the greater share of retail volume continues to shift toward the urban and larger population areas of the state. In part, this reflects shifts in the state's population distribution. But it is also being driven by decisions on both the supply and demand side of the retail sector.

By 2015, six metropolitan counties in Nebraska were accounting for nearly two-thirds (64 percent) of total taxable sales. And when combined with the 13 large trade counties (each having a city of at least 7,500 people but less than 100,000), these 19 counties accounted for 88 percent of the state's total taxable retail volume in 2015. Given their share of Nebraska's population is 79 percent, it shows a sizable retail trade capture from the remaining 74 Nebraska counties.

But even within these larger populated county classes, there are substantial differences in trade capture. In the Metro County Class, Douglas County (Omaha) essentially dominates, registering 60 percent of the class total volume and nearly 38 percent of total taxable sales in Nebraska during 2015. In contrast, four of the metro counties, all of which are located adjacent to a larger metro county, experienced some trade leakage in 2015, as did also three of the 13 counties in the large trade center class. In short, sheer population density does not always work to the favor of retail activity.

As for the smaller trade and rural counties scattered across the state, they continue to struggle to keep the majority of the retail trade potential that their population numbers would suggest. Maintaining a "critical mass" of retail goods and services is an ongoing challenge for most of them. Their local populations increasingly travel to the larger trade centers for many retail goods and services as well as buying online, leaving their smaller local retail outlets to cover little more than the most basic of goods and services.

Yet, despite these ongoing trends, there remain communities across the complete size continuum that continue to be viable retail centers, albeit with an evolving mix of retail activity. For some of these communities, their considerable distance from larger population centers allows them to remain competitive in serving the area populations. In contrast,

just the opposite occurs for other smaller communities where being in the shadow of a larger metro center or adjacent to a major highway network allows opportunity to serve a greater population base, not only with basic/convenience goods and services but also at times with retail niches for specialty products.

Additionally, there are communities with at least some of their retailers capturing larger revenues via online marketing and sales. The internet is clearly a tool to expand customer base regardless of trade center size or geographic location. And this is very likely to grow in the future as customers everywhere become more accustomed to shopping online for selection, price, and sheer convenience. This is not to say that traditional retailing patterns will eventually disappear in the future since the personal buyer/seller interaction will always remain important to customers on many fronts. So the relative viability of the retail sector will remain a critical component of any community's economic vigor and general quality of life.

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Appendix

Appendix Table 1. County Population, Taxable Sales, and Estimated Retail Pull Factors by County Classes 2015

County	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Rural Counties				
Antelope	6414	$37,242,477	$5,806	0.48
Arthur	456	$1,647,422	$3,613	0.30
Banner	788	$50,636	$64	0.01
Blaine	487	$642,310	$1,319	0.11
Boone	5315	$50,345,795	$9,472	0.78
Boyd	2006	$11,533,168	$5,749	0.47
Brown	2946	$37,867,454	$12,854	1.05
Burt	6585	$42,829,266	$6,504	0.53
Cedar	8564	$67,165,068	$7,843	0.64
Chase	3956	$47,120,295	$11,911	0.98
Clay	6309	$23,002,080	$3,646	0.30
Deuel	1921	$15,904,065	$8,279	0.68
Dixon	5797	$12,449,123	$2,148	0.18
Dundy	1799	$11,566,262	$6,429	0.53
Fillmore	5619	$36,821,124	$6,553	0.54
Franklin	2985	$10,938,558	$3,665	0.30
Frontier	2624	$10,329,262	$3,936	0.32
Furnas	4862	$34,874,263	$7,173	0.59
Garden	1918	$9,432,644	$4,918	0.40
Garfield	2028	$20,473,515	$10,095	0.83
Gosper	1973	$5,709,390	$2,894	0.24
Grant	641	$4,114,571	$6,419	0.53

County	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Greeley	2429	$10,349,314	$4,261	0.35
Harlan	3452	$14,188,555	$4,110	0.34
Hayes	932	$1,140,269	$1,223	0.10
Hitchcock	2883	$17,354,217	$6,019	0.49
Hooker	732	$10,023,145	$13,693	1.12
Howard	6409	$34,660,599	$5,408	0.44
Johnson	5173	$23,399,715	$4,523	0.37
Keya Paha	804	$2,655,059	$3,302	0.27
Kimball	3689	$26,974,951	$7,312	0.60
Knox	8543	$41,060,322	$4,806	0.39
Logan	777	$2,813,232	$3,621	0.30
Loup	585	$1,208,771	$2,066	0.17
McPherson	475	$825,874	$1,739	0.14
Morrill	4854	$26,042,963	$5,365	0.44
Nance	3595	$17,014,459	$4,733	0.39
Nuckolls	4329	$38,960,859	$9,000	0.74
Pawnee	2659	$11,401,829	$4,288	0.35
Perkins	2944	$23,405,254	$7,950	0.65
Pierce	7208	$35,358,452	$4,905	0.40
Polk	5202	$32,570,754	$6,261	0.51
Rock	1381	$7,501,792	$5,432	0.45
Sheridan	5220	$43,247,540	$8,285	0.68
Sherman	3091	$10,414,575	$3,369	0.28
Sioux	1260	$3,808,756	$3,023	0.25
Stanton	5937	$17,940,045	$3,022	0.25
Thayer	5163	$30,438,127	$5,895	0.48
Thomas	684	$6,852,876	$10,019	0.82
Thurston	7064	$16,513,350	$2,338	0.19
Valley	4154	$40,426,614	$9,732	0.80
Webster	3625	$19,621,680	$5,413	0.44
Wheeler	750	$3,852,827	$5,137	0.42
Rural Totals:	**181996**	$1,064,085,523	**$5,847**	**0.48**
Average:	**3434**	$20,077,085	**$5,614**	**0.46**
Median:	**2985**	$16,513,350	**$5,365**	**0.44**
Small Trade Counties				
Butler	8115	$44,143,550	$5,440	0.45
Cherry	5848	$73,322,291	$12,538	1.03
Cheyenne	10167	$151,666,932	$14,918	1.22
Colfax	10520	$50,232,650	$4,775	0.39
Cuming	9125	$73,630,753	$8,069	0.66
Custer	10806	$98,875,022	$9,150	0.75
Dawes	9055	$93,372,773	$10,312	0.85
Hamilton	9190	$52,720,836	$5,737	0.47
Holt	10313	$111,324,119	$10,795	0.88
Jefferson	7263	$72,157,178	$9,935	0.81

County	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Kearney	6585	$30,916,973	$4,695	0.38
Keith	8063	$115,012,584	$14,264	1.17
Merrick	7787	$38,935,045	$5,000	0.41
Nemaha	7046	$37,444,650	$5,314	0.44
Otoe	15984	$135,586,181	$8,483	0.70
Phelps	9296	$79,286,020	$8,529	0.70
Richardson	8094	$48,348,307	$5,973	0.49
Saline	14282	$88,190,883	$6,175	0.51
Saunders	21016	$98,739,342	$4,698	0.39
Seward	17110	$107,847,762	$6,303	0.52
Wayne	9367	$70,945,327	$7,574	0.62
Small Trade Totals:	**215032**	$1,672,699,178	**$7,779**	**0.64**
Average:	**10240**	$79,652,342	**$8,032**	**0.66**
Median:	**9190**	$73,630,753	**$7,574**	**0.62**
Large Trade Counties				
Adams	31587	$386,186,261	$12,226	1.00
Box Butte	11337	$94,499,518	$8,335	0.68
Buffalo	48863	$763,593,549	$15,627	1.28
Dawson	23886	$249,544,797	$10,447	0.86
Dodge	36706	$458,723,019	$12,497	1.02
Gage	21900	$199,964,153	$9,131	0.75
Hall	61680	$1,068,595,488	$17,325	1.42
Lincoln	35656	$488,759,841	$13,708	1.12
Madison	35039	$607,254,777	$17,331	1.42
Platte	32847	$418,392,787	$12,738	1.04
Red Willow	10829	$156,764,965	$14,476	1.19
Scotts Bluff	36261	$477,620,744	$13,172	1.08
York	13806	$203,537,669	$14,743	1.21
Large Trade Totals:	**400397**	$5,573,437,568	**$13,920**	**1.14**
Average:	**30800**	$428,725,967	**$13,212**	**1.08**
Median:	**32847**	$418,392,787	**$13,172**	**1.08**
Nonmetro Totals:	**797425**	$8,310,222,269	**$10,421**	**0.85**
Average:	**9166**	$95,519,796	**$7,333**	**0.60**
Median:	**5797**	$36,821,124	**$6,261**	**0.51**
Metro Counties				
Cass	25512	$120,732,717	$4,732	0.39
Dakota	20781	$161,911,051	$7,791	0.64
Douglas	550064	$8,925,844,832	$16,227	1.33
Lancaster	306468	$3,766,924,651	$12,291	1.01
Sarpy	175692	$1,691,615,901	$9,628	0.79
Washington	20248	$154,818,376	$7,646	0.63

County	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Metro Totals:	**1098765**	$14,821,847,528	**$13,490**	**1.11**
Average:	**183128**	$2,470,307,921	**$9,719**	**0.80**
Median:	**100602**	$926,763,476	**$8,710**	**0.71**
State Totals:	**1896190**	$23,132,069,797	**$12,199**	**1.00**
State Average:	**20389**	$248,731,933	**$7,487**	**0.61**

Appendix Table 2. Town/City Population, Taxable Sales, and Estimated Retail Pull Factors by Size Class 2015

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
500 Population				
Allen	364	$894,282	$2,457	0.20
Alvo	131	$589,313	$4,499	0.37
Ames	24	$154,430	$6,435	0.53
Amherst	252	$788,103	$3,127	0.26
Anselmo	143	$798,158	$5,582	0.46
Ansley	426	$2,596,500	$6,095	0.50
Arcadia	303	$4,065,646	$13,418	1.10
Arthur	117	$1,624,624	$13,886	1.14
Ashby	252	$422,812	$1,678	0.14
Ashton	191	$945,003	$4,948	0.41
Avoca	241	$368,184	$1,528	0.13
Ayr	50	$31,188	$624	0.05
Bancroft	480	$3,768,892	$7,852	0.64
Bartlett	109	$2,295,408	$21,059	1.73
Bartley	277	$1,309,274	$4,727	0.39
Beaver Crossing	407	$1,207,019	$2,966	0.24
Belgrade	118	$353,215	$2,993	0.25
Bellwood	411	$1,669,176	$4,061	0.33
Benedict	234	$1,217,189	$5,202	0.43
Berwyn	82	$518,591	$6,324	0.52
Big Springs	392	$9,766,001	$24,913	2.04
Bladen	227	$1,135,809	$5,004	0.41
Blue Springs	322	$334,570	$1,039	0.09
Boelus	189	$714,791	$3,782	0.31
Bradshaw	271	$2,070,841	$7,641	0.63
Brady	415	$1,421,188	$3,425	0.28
Brainard	322	$2,227,793	$6,919	0.57
Brewster	18	$100,838	$5,602	0.46
Bristow	63	$443,607	$7,041	0.58
Broadwater	124	$207,187	$1,671	0.14
Brock	108	$119,347	$1,105	0.09
Brownville	128	$1,428,455	$11,160	0.91
Brule	309	$3,084,766	$9,983	0.82
Bruning	276	$3,909,662	$14,165	1.16
Bruno	96	$402,591	$4,194	0.34
Brunswick	136	$692,892	$5,095	0.42

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Burchard	78	$337,694	$4,329	0.35
Burr	58	$141,488	$2,439	0.20
Bushnell	121	$133,856	$1,106	0.09
Butte	310	$1,590,400	$5,130	0.42
Byron	82	$1,363,729	$16,631	1.36
Campbell	306	$806,842	$2,637	0.22
Carleton	90	$873,075	$9,701	0.80
Carroll	222	$482,890	$2,175	0.18
Cedar Creek	397	$292,636	$737	0.06
Cedar Rapids	368	$2,525,775	$6,864	0.56
Center	93	$234,310	$2,519	0.21
Chambers	265	$1,704,120	$6,431	0.53
Chapman	285	$3,631,818	$12,743	1.04
Chester	230	$649,368	$2,823	0.23
Clarks	353	$2,356,726	$6,676	0.55
Clatonia	227	$916,064	$4,036	0.33
Clearwater	404	$3,520,391	$8,714	0.71
Cody	157	$1,205,611	$7,679	0.63
Coleridge	454	$1,135,994	$2,502	0.21
Colon	109	$733,875	$6,733	0.55
Comstock	92	$156,539	$1,702	0.14
Concord	160	$213,223	$1,333	0.11
Cook	316	$915,302	$2,897	0.24
Cordova	137	$666,925	$4,868	0.40
Cortland	475	$2,997,709	$6,311	0.52
Craig	191	$164,022	$859	0.07
Creston	203	$1,595,545	$7,860	0.64
Dalton	314	$413,120	$1,316	0.11
Danbury	99	$112,331	$1,135	0.09
Dannebrog	302	$1,016,100	$3,365	0.28
Davenport	291	$2,542,689	$8,738	0.72
Davey	158	$2,160,418	$13,674	1.12
Dawson	142	$1,887,043	$13,289	1.09
Daykin	162	$2,103,724	$12,986	1.06
Decatur	468	$6,745,076	$14,413	1.18
Denton	201	$2,902,235	$14,439	1.18
Deweese	65	$836,613	$12,871	1.06
Diller	259	$2,207,026	$8,521	0.70
Dix	250	$495,624	$1,982	0.16
Dixon	84	$61,724	$735	0.06
Douglas	174	$600,890	$3,453	0.28
Dubois	141	$1,998,381	$14,173	1.16
Dunbar	189	$2,408,410	$12,743	1.04
Duncan	368	$828,254	$2,251	0.18
Dunning	106	$340,805	$3,215	0.26
Dwight	197	$843,135	$4,280	0.35
Edgar	481	$2,621,329	$5,450	0.45

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Edison	131	$1,428,812	$10,907	0.89
Elba	215	$1,032,726	$4,803	0.39
Elk Creek	97	$1,623,721	$16,739	1.37
Ellsworth	281	$90,767	$323	0.03
Elsie	106	$1,691,332	$15,956	1.31
Emerson	329	$2,184,216	$6,639	0.54
Emmet	47	$80,214	$1,707	0.14
Enders	41	$423,909	$10,339	0.85
Ericson	87	$1,555,176	$17,876	1.47
Eustis	374	$3,261,790	$8,721	0.71
Ewing	377	$3,591,678	$9,527	0.78
Fairfield	373	$2,098,068	$5,625	0.46
Farnam	167	$879,233	$5,265	0.43
Farwell	121	$816,888	$6,751	0.55
Filley	130	$635,323	$4,887	0.40
Fordyce	135	$4,455,387	$33,003	2.71
Funk	194	$215,015	$1,108	0.09
Garland	220	$515,136	$2,342	0.19
Giltner	344	$1,535,410	$4,463	0.37
Glenvil	298	$465,190	$1,561	0.13
Goehner	156	$636,146	$4,078	0.33
Grafton	120	$501,111	$4,176	0.34
Greeley	445	$2,327,117	$5,229	0.43
Gresham	223	$522,940	$2,345	0.19
Guide Rock	209	$750,152	$3,589	0.29
Gurley	214	$499,226	$2,333	0.19
Hadar	301	$727,630	$2,417	0.20
Haigler	147	$348,646	$2,372	0.19
Hallam	229	$761,446	$3,325	0.27
Hampton	432	$2,570,362	$5,950	0.49
Hardy	154	$694,214	$4,508	0.37
Harrisburg	100	$15,347	$153	0.01
Harrison	238	$3,502,966	$14,718	1.21
Hayes Center	207	$1,134,611	$5,481	0.45
Heartwell	71	$93,878	$1,322	0.11
Herman	265	$597,161	$2,253	0.18
Hildreth	346	$1,037,691	$2,999	0.25
Holbrook	202	$1,048,382	$5,190	0.43
Holstein	230	$1,565,964	$6,809	0.56
Hordville	146	$359,597	$2,463	0.20
Hoskins	286	$930,558	$3,254	0.27
Hubbard	235	$936,595	$3,986	0.33
Hubbell	67	$300,577	$4,486	0.37
Hyannis	192	$3,686,255	$19,199	1.57
Inman	128	$331,264	$2,588	0.21
Ithaca	151	$837,954	$5,549	0.45
Jackson	217	$5,900,309	$27,190	2.23

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Jansen	114	$424,441	$3,723	0.31
Johnson	328	$724,018	$2,207	0.18
Johnstown	61	$193,664	$3,175	0.26
Kennard	359	$444,824	$1,239	0.10
Keystone	62	$1,004,283	$16,198	1.33
Kilgore	78	$479,392	$6,146	0.50
Lawrence	295	$2,089,368	$7,083	0.58
Leigh	403	$3,138,768	$7,789	0.64
Lemoyne	86	$1,947,609	$22,647	1.86
Lewellen	210	$1,477,606	$7,036	0.58
Lewiston	64	$72,083	$1,126	0.09
Lindsay	255	$2,587,404	$10,147	0.83
Linwood	85	$319,930	$3,764	0.31
Litchfield	258	$1,071,395	$4,153	0.34
Lodgepole	317	$650,364	$2,052	0.17
Long Pine	285	$1,917,320	$6,727	0.55
Loomis	390	$1,214,856	$3,115	0.26
Lyman	326	$657,081	$2,016	0.17
Lynch	230	$3,081,869	$13,399	1.10
Madrid	236	$2,182,286	$9,247	0.76
Malcolm	401	$1,479,115	$3,689	0.30
Malmo	118	$910,346	$7,715	0.63
Marquette	232	$672,027	$2,897	0.24
Mason City	168	$505,961	$3,012	0.25
Maxwell	304	$1,235,092	$4,063	0.33
Maywood	248	$1,520,124	$6,130	0.50
McCool Jct	409	$3,170,533	$7,752	0.64
Meadow Grove	300	$686,716	$2,289	0.19
Merna	362	$2,398,345	$6,625	0.54
Merriman	130	$523,243	$4,025	0.33
Miller	138	$47,282	$343	0.03
Milligan	272	$1,675,401	$6,160	0.50
Monroe	288	$3,967,460	$13,776	1.13
Morse Bluff	135	$1,327,917	$9,836	0.81
Mullen	499	$10,023,145	$20,086	1.65
Murdock	235	$824,545	$3,509	0.29
Murray	235	$1,940,297	$8,257	0.68
Naper	81	$487,696	$6,021	0.49
Naponee	100	$330,415	$3,304	0.27
Nehawka	472	$1,724,438	$3,653	0.30
Nelson	466	$11,832,495	$25,392	2.08
Nemaha	144	$139,605	$969	0.08
Newcastle	322	$704,645	$2,188	0.18
Newport	88	$124,161	$1,411	0.12
Nickerson	356	$1,288,873	$3,620	0.30
Niobrara	350	$3,361,925	$9,606	0.79
North Loup	289	$947,008	$3,277	0.27

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Oakdale	299	$389,029	$1,301	0.11
Oconto	149	$697,616	$4,682	0.38
Odell	303	$1,102,592	$3,639	0.30
Ohiowa	110	$357,985	$3,254	0.27
Ong	61	$123,576	$2,026	0.17
Orchard	355	$3,630,559	$10,227	0.84
Orleans	384	$849,927	$2,213	0.18
Otoe	172	$270,921	$1,575	0.13
Page	164	$387,904	$2,365	0.19
Palisade	333	$4,789,667	$14,383	1.18
Palmer	471	$2,041,025	$4,333	0.36
Panama	281	$330,786	$1,177	0.10
Petersburg	323	$2,598,009	$8,043	0.66
Phillips	288	$643,769	$2,235	0.18
Pickrell	196	$6,133,144	$31,292	2.57
Pilger	351	$1,600,344	$4,559	0.37
Platte Center	338	$1,272,911	$3,766	0.31
Pleasant Dale	210	$1,001,068	$4,767	0.39
Pleasanton	349	$2,048,798	$5,870	0.48
Plymouth	387	$6,713,141	$17,347	1.42
Polk	304	$1,056,304	$3,475	0.28
Potter	331	$855,600	$2,585	0.21
Prague	299	$1,010,122	$3,378	0.28
Primrose	59	$199,768	$3,386	0.28
Prosser	71	$91,215	$1,285	0.11
Raymond	185	$3,751,774	$20,280	1.66
Republican City	154	$2,608,927	$16,941	1.39
Rising City	361	$1,046,091	$2,898	0.24
Riverdale	185	$1,926,396	$10,413	0.85
Roca	220	$27,308,430	$124,129	10.18
Rockville	104	$316,565	$3,044	0.25
Rogers	94	$133,942	$1,425	0.12
Rosalie	163	$329,461	$2,021	0.17
Roseland	254	$1,131,337	$4,454	0.37
Royal	60	$685,785	$11,430	0.94
Rulo	165	$505,253	$3,062	0.25
Ruskin	119	$1,207,118	$10,144	0.83
Scotia	297	$1,072,181	$3,610	0.30
Shickley	328	$4,336,808	$13,222	1.08
Shubert	146	$244,816	$1,677	0.14
Silver Creek	358	$1,883,078	$5,260	0.43
Smithfield	51	$114,409	$2,243	0.18
Snyder	298	$4,346,935	$14,587	1.20
South Bend	100	$1,189,068	$11,890.68	0.97
Spalding	458	$6,054,221	$13,219	1.08
Spencer	433	$5,849,811	$13,510	1.11
Sprague	146	$510,941	$3,500	0.29

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Springview	236	$2,555,906	$10,830	0.89
St. Helena	93	$1,287,432	$13,843	1.13
St. Libory	264	$1,109,106	$4,201	0.34
Stamford	185	$222,708	$1,204	0.10
Staplehurst	242	$380,142	$1,571	0.13
Stapleton	311	$2,782,111	$8,946	0.73
Steinauer	71	$357,595	$5,037	0.41
Stella	148	$943,872	$6,378	0.52
Sterling	460	$2,289,828	$4,978	0.41
Stratton	338	$1,918,074	$5,675	0.47
Sumner	231	$1,867,731	$8,085	0.66
Table Rock	255	$2,749,035	$10,781	0.88
Talmage	237	$327,954	$1,384	0.11
Taylor	177	$728,180	$4,114	0.34
Thedford	200	$6,666,839	$33,334	2.73
Thurston	134	$152,687	$1,139	0.09
Tobias	106	$147,854	$1,395	0.11
Trumbull	198	$114,839	$580	0.05
Tryon	157	$778,123	$4,956	0.41
Uehling	228	$666,338	$2,923	0.24
Ulysses	165	$208,897	$1,266	0.10
Unadilla	318	$622,311	$1,957	0.16
Union	99	$1,863,217	$18,820	1.54
Upland	135	$490,311	$3,632	0.30
Venango	167	$176,992	$1,060	0.09
Verdon	167	$400,741	$2,400	0.20
Waco	244	$1,762,393	$7,223	0.59
Wallace	359	$1,953,311	$5,441	0.45
Walton	306	$3,205,474	$10,475	0.86
Wellfleet	77	$171,718	$2,230	0.18
Western	235	$915,127	$3,894	0.32
Weston	326	$1,310,426	$4,020	0.33
Whiteclay	10	$5,144,906	$514,491	42.17
Wilcox	358	$2,025,124	$5,657	0.46
Wilsonville	91	$35,278	$388	0.03
Winnetoon	66	$246,893	$3,741	0.31
Winside	409	$1,465,622	$3,583	0.29
Wolbach	262	$895,795	$3,419	0.28
Wynot	170	$751,863	$4,423	0.36
Average:	226	$1,586,751	$7,013	0.57
Median:	222	$936,595	$4,463	0.37
500–999 Population				
Adams	596	$2,609,742	$4,379	0.36
Alda	655	$5,794,008	$8,846	0.73
Arnold	580	$4,259,525	$7,344	0.60

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Axtell	736	$1,937,247	$2,632	0.22
Bassett	557	$7,374,499	$13,240	1.09
Beaver City	591	$2,151,565	$3,641	0.30
Beemer	671	$4,481,349	$6,679	0.55
Benkelman	840	$11,020,551	$13,120	1.08
Bennet	845	$4,827,386	$5,713	0.47
Bertrand	738	$4,343,123	$5,885	0.48
Bloomfield	977	$7,721,835	$7,904	0.65
Blue Hill	889	$8,855,946	$9,962	0.82
Cairo	807	$3,833,525	$4,750	0.39
Callaway	522	$3,462,689	$6,634	0.54
Cedar Bluffs	595	$2,304,345	$3,873	0.32
Ceresco	897	$15,126,475	$16,863	1.38
Chappell	921	$6,138,064	$6,665	0.55
Clarkson	633	$5,496,583	$8,683	0.71
Clay Center	730	$1,930,752	$2,645	0.22
Crawford	973	$8,218,666	$8,447	0.69
Crofton	691	$6,628,244	$9,592	0.79
Culbertson	590	$3,382,177	$5,733	0.47
Curtis	897	$5,222,714	$5,822	0.48
Deshler	750	$3,880,582	$5,174	0.42
De Witt	504	$1,563,566	$3,102	0.25
Dodge	597	$2,649,525	$4,438	0.36
Doniphan	847	$11,453,742	$13,523	1.11
Dorchester	576	$3,232,892	$5,613	0.46
Elgin	632	$6,657,648	$10,534	0.86
Elm Creek	958	$9,957,998	$10,395	0.85
Elmwood	639	$3,920,018	$6,135	0.50
Elwood	682	$4,123,809	$6,047	0.50
Exeter	538	$3,429,094	$6,374	0.52
Fairmont	538	$3,240,051	$6,022	0.49
Firth	586	$4,492,077	$7,666	0.63
Franklin	920	$8,150,307	$8,859	0.73
Ft Calhoun	917	$14,476,097	$15,786	1.29
Genoa	958	$5,298,181	$5,530	0.45
Greenwood	571	$7,022,868	$12,299	1.01
Harvard	982	$840,235	$856	0.07
Hay Springs	547	$9,394,814	$17,175	1.41
Hemingford	801	$6,003,565	$7,495	0.61
Henderson	997	$8,493,197	$8,519	0.70
Hershey	666	$4,782,575	$7,181	0.59
Homer	541	$2,140,269	$3,956	0.32
Hooper	829	$6,005,051	$7,244	0.59
Howells	554	$3,394,030	$6,126	0.50
Humboldt	850	$2,402,659	$2,827	0.23
Humphrey	792	$12,706,512	$16,044	1.32
Indianola	564	$5,143,804	$9,120	0.75

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Juniata	820	$3,813,218	$4,650	0.38
Kenesaw	949	$3,480,721	$3,668	0.30
Laurel	935	$7,528,964	$8,052	0.66
Lyons	815	$8,004,724	$9,822	0.81
Mead	557	$4,611,019	$8,278	0.68
Minatare	800	$2,047,240	$2,559	0.21
Morrill	912	$6,990,360	$7,665	0.63
Newman Grove	710	$4,659,975	$6,563	0.54
Osceola	850	$5,606,006	$6,595	0.54
Oshkosh	828	$7,817,158	$9,441	0.77
Osmond	763	$11,634,832	$15,249	1.25
Overton	573	$4,983,387	$8,697	0.71
Oxford	571	$3,722,412	$6,519	0.53
Palmyra	559	$8,687,936	$15,542	1.27
Pawnee City	827	$5,819,864	$7,037	0.58
Paxton	500	$5,449,010	$10,898	0.89
Peru	798	$2,724,722	$3,414	0.28
Ponca	940	$4,264,554	$4,537	0.37
Randolph	920	$5,670,181	$6,163	0.51
Red Cloud	963	$8,851,577	$9,192	0.75
Rushville	850	$5,725,565	$6,736	0.55
Sargent	509	$3,507,755	$6,891	0.56
Scribner	846	$6,518,259	$7,705	0.63
Shelby	685	$3,358,669	$4,903	0.40
St. Edward	682	$15,494,027	$22,719	1.86
Stuart	597	$7,095,260	$11,885	0.97
Tilden	626	$8,032,318	$12,831	1.05
Trenton	561	$7,258,961	$12,939	1.06
Utica	842	$3,733,407	$4,434	0.36
Valparaiso	552	$2,817,373	$5,104	0.42
Verdigre	552	$4,646,413	$8,417	0.69
Walthill	777	$1,120,793	$1,442	0.12
Wauneta	574	$6,219,227	$10,835	0.89
Wausa	607	$3,632,734	$5,985	0.49
Winnebago	787	$620,150	$788	0.06
Average:	728	$5,624,999	$7,724	0.63
Median:	730	$4,983,387	$6,891	0.56
1,000–2,499 Population				
Ainsworth	1626	$35,756,470	$21,990	1.80
Albion	1589	$29,332,113	$18,459	1.51
Alma	1146	$10,011,682	$8,736	0.72
Arapahoe	1010	$11,129,431	$11,019	0.90
Arlington	1246	$4,313,989	$3,462	0.28
Atkinson	1241	$18,817,373	$15,163	1.24
Battle Creek	1193	$16,569,514	$13,889	1.14

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Bayard	1148	$7,550,060	$6,577	0.54
Bennington	1669	$11,666,049	$6,990	0.57
Bridgeport	1521	$17,798,031	$11,702	0.96
Burwell	1211	$20,426,773	$16,868	1.38
Cambridge	1051	$15,351,660	$14,607	1.20
Creighton	1120	$14,529,376	$12,973	1.06
Dakota City	1906	$4,601,956	$2,414	0.20
Eagle	1047	$6,626,051	$6,329	0.52
Friend	1013	$7,052,772	$6,962	0.57
Fullerton	1266	$11,363,063	$8,976	0.74
Geneva	2131	$23,020,988	$10,803	0.89
Gibbon	1879	$12,370,963	$6,584	0.54
Gordon	1531	$22,304,860	$14,569	1.19
Grant	1133	$19,286,295	$17,022	1.40
Hartington	1506	$42,300,777	$28,088	2.30
Hebron	1543	$16,270,658	$10,545	0.86
Hickman	2079	$6,210,918	$2,987	0.24
Imperial	2056	$40,288,743	$19,596	1.61
Kimball	2405	$26,345,471	$10,954	0.90
Louisville	1174	$8,188,558	$6,975	0.57
Loup City	1012	$7,984,544	$7,890	0.65
Madison	2371	$11,569,393	$4,880	0.40
Martell	1205	$7,139,087	$5,925	0.49
Milford	2107	$15,948,338	$7,569	0.62
Mitchell	1666	$6,947,988	$4,170	0.34
Neligh	1527	$21,136,182	$13,842	1.13
North Bend	1234	$7,719,330	$6,256	0.51
Oakland	1202	$10,263,583	$8,539	0.70
Ord	2061	$34,884,626	$16,926	1.39
Pender	1051	$14,247,852	$13,556	1.11
Pierce	1748	$13,719,379	$7,849	0.64
Plainview	1221	$7,792,544	$6,382	0.52
Ravenna	1373	$8,924,950	$6,500	0.53
Shelton	1064	$2,444,245	$2,297	0.19
Springfield	1584	$17,224,874	$10,874	0.89
St. Paul	2358	$29,747,106	$12,615	1.03
Stanton	1519	$15,892,534	$10,462	0.86
Stromsburg	1132	$22,088,823	$19,513	1.60
Superior	1884	$23,051,012	$12,235	1.00
Sutherland	1336	$5,906,104	$4,421	0.36
Sutton	1440	$13,130,119	$9,118	0.75
Syracuse	1993	$18,540,439	$9,303	0.76
Tecumseh	1626	$18,537,399	$11,401	0.93
Tekamah	1743	$17,651,861	$10,127	0.83
Valley	2117	$28,652,895	$13,535	1.11
Wakefield	1451	$5,492,722	$3,785.47	0.31
Waterloo	1044	$16,456,891	$15,763	1.29

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Weeping Water	1050	$19,542,849	$18,612.24	1.53
Wilber	1870	$9,030,446	$4,829	0.40
Wisner	1184	$11,280,494	$9,527	0.78
Wood River	1367	$6,126,391	$4,482	0.37
Wymore	1414	$6,041,132	$4,272	0.35
Yutan	1212	$4,182,578	$3,451	0.28
Average:	1,493	$15,313,055	$10,254	0.84
Median:	1,427	$13,983,616	$9,415	0.77
2,500–4,999 Pop.				
Ashland	2558	$26,327,526	$10,292	0.84
Auburn	3339	$32,091,074	$9,611	0.79
Aurora	4496	$46,487,779	$10,340	0.85
Broken Bow	3551	$79,465,457	$22,378	1.83
Central City	2886	$28,528,565	$9,885	0.81
Cozad	3863	$50,102,281	$12,970	1.06
David City	2836	$36,202,303	$12,765	1.05
Fairbury	3751	$57,788,159	$15,406	1.26
Falls City	4198	$41,902,688	$9,982	0.82
Gothenburg	3514	$41,317,840	$11,758	0.96
Minden	3006	$26,709,668	$8,885	0.73
Ogallala	4570	$103,327,118	$22,610	1.85
O'Neill	3653	$79,048,222	$21,639	1.77
Valentine	2836	$70,522,850	$24,867	2.04
Wahoo	4511	$36,894,503	$8,179	0.67
Waverly	3739	$36,786,714	$9,839	0.81
West Point	3368	$54,096,590	$16,062	1.32
Average:	3,569	$49,858,785	$13,969	1.15
Median:	3,551	$41,902,688	$11,758	0.96
5,000–9,999 Pop.				
Alliance	8522	$88,495,953	$10,384	0.85
Blair	7975	$133,126,894	$16,693	1.37
Chadron	5775	$84,792,635	$14,683	1.20
Crete	7037	$66,125,216	$9,397	0.77
Gering	8334	$76,521,888	$9,182	0.75
Gretna	5046	$228,820,008	$45,347	3.72
Holdrege	5561	$72,974,949	$13,123	1.08
McCook	7580	$150,194,970	$19,815	1.62
Nebraska City	7335	$103,267,414	$14,079	1.15
Plattsmouth	6502	$61,243,158	$9,419.13	0.77
Ralston	5994	$62,224,372	$10,381	0.85
Schuyler	6171	$36,942,272	$5,986	0.49
Seward	7167	$83,342,062	$11,629	0.95

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
Sidney	6942	$149,248,622	$21,499	1.76
Wayne	5569	$68,014,300	$12,213	1.00
York	7864	$186,258,097	$23,685	1.94
Average:	6,836	$103,224,551	$15,100.42	1.24
Median:	6,990	$84,067,349	$12,668	1.04
10,000–19,999 Pop.				
Beatrice	12388	$177,895,821	$14,360	1.18
La Vista	16921	$232,396,554	$13,734	1.13
Lexington	10075	$149,344,914	$14,823	1.22
Papillion	19510	$606,847,414	$31,104	2.55
S Sioux City	13319	$146,127,381	$10,971	0.90
Scottsbluff	14802	$383,629,335	$25,917	2.12
Average:	14,503	$282,706,903	$19,494	1.60
Median:	14,061	$205,146,188	$14,592	1.20
20,000–99,999 Pop.				
Bellevue	55510	$409,823,070	$7,383	0.61
Columbus	22797	$393,926,007	$17,280	1.42
Fremont	26474	$429,218,770	$16,213	1.33
Grand Island	51440	$1,040,283,021	$20,223	1.66
Hastings	24924	$375,957,007	$15,084	1.24
Kearney	33021	$724,928,788	$21,954	1.80
Norfolk	24366	$565,562,998	$23,211	1.90
North Platte	24194	$473,283,332	$19,562	1.60
Average:	32,841	$551,622,874	$16,797	1.38
Median:	25,699	$451,251,051	$18,421	1.51

Town	*2015 Population (Est.)*	*Net Taxable Sales 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Pull Factor*
>100,000 Pop.				
Lincoln	277348	$3,664,495,030	$13,213	1.08
Omaha	443885	$8,762,880,332	$19,741	1.62
Average:	360,617	$6,213,687,681	$17,231	1.41
Median:	360,617	$6,213,687,681	$17,231	1.41
			$12,199	1.00

Appendix Table 3. County and Town Population, Taxable Sales, and Retail Pull Factor 2015

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Adams	Ayr	$31,188	50	$624	0.05	0.01%
Adams	Hastings	$375,957,007	24924	$15,084	1.24	97.35%
Adams	Holstein	$1,565,964	230	$6,809	0.56	0.41%
Adams	Juniata	$3,813,218	820	$4,650	0.38	0.99%
Adams	Kenesaw	$3,480,721	949	$3,668	0.30	0.90%
Adams	Prosser	$91,215	71	$1,285	0.11	0.02%
Adams	Roseland	$1,131,337	254	$4,454	0.37	0.29%
Adams	**County Total**	**$386,186,261**	**31587**	**$12,226**	**1.00**	**100.00%**
Antelope	Brunswick	$692,892	136	$5,095	0.42	1.86%
Antelope	Clearwater	$3,520,391	404	$8,714	0.71	9.45%
Antelope	Elgin	$6,657,648	632	$10,534	0.86	17.88%
Antelope	Neligh	$21,136,182	1527	$13,842	1.13	56.75%
Antelope	Oakdale	$389,029	299	$1,301	0.11	1.04%
Antelope	Orchard	$3,630,559	355	$10,227	0.84	9.75%
Antelope	Royal	$685,785	60	$11,430	0.94	1.84%
Antelope	**County Total**	**$37,242,477**	**6414**	**$5,806**	**0.48**	**100.00%**
Arthur	Arthur	$1,624,624	117	$13,886	1.14	98.62%
Arthur	**County Total**	**$1,647,422**	**456**	**$3,613**	**0.30**	**100.00%**
Banner	Harrisburg	$15,347	100	$153	0.01	30.31%
Banner	**County Total**	**$50,636**	**788**	**$64**	**0.01**	**100.00%**
Blaine	Brewster	$100,838	18	$5,602	0.46	15.70%
Blaine	Dunning	$340,805	106	$3,215	0.26	53.06%
Blaine	**County Total**	**$642,310**	**487**	**$1,319**	**0.11**	**100.00%**
Boone	Albion	$29,332,113	1589	$18,459	1.51	58.26%
Boone	Cedar Rapids	$2,525,775	368	$6,864	0.56	5.02%
Boone	Petersburg	$2,598,009	323	$8,043	0.66	5.16%
Boone	Primrose	$199,768	59	$3,386	0.28	0.40%
Boone	St. Edward	$15,494,027	682	$22,719	1.86	30.78%
Boone	**County Total**	**$50,345,795**	**5315**	**$9,472**	**0.78**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Box Butte	Alliance	$88,495,953	8522	$10,384	0.85	93.65%
Box Butte	Hemingford	$6,003,565	801	$7,495	0.61	6.35%
Box Butte	**County Total**	**$94,499,518**	**11337**	**$8,335**	**0.68**	**100.00%**
Boyd	Bristow	$443,607	63	$7,041	0.58	3.85%
Boyd	Butte	$1,590,400	310	$5,130	0.42	13.79%
Boyd	Lynch	$3,081,869	230	$13,399	1.10	26.72%
Boyd	Naper	$487,696	81	$6,021	0.49	4.23%
Boyd	Spencer	$5,849,811	433	$13,510	1.11	50.72%
Boyd	**County Total**	**$11,533,168**	**2006**	**$5,749**	**0.47**	**100.00%**
Brown	Johnstown	$193,664	61	$3,175	0.26	0.51%
Brown	Long Pine	$1,917,320	285	$6,727	0.55	5.06%
Brown	**County Total**	**$37,867,454**	**2946**	**$12,854**	**1.05**	**100.00%**
Buffalo	Amherst	$788,103	252	$3,127	0.26	0.10%
Buffalo	Elm Creek	$9,957,998	958	$10,395	0.85	1.30%
Buffalo	Gibbon	$12,370,963	1879	$6,584	0.54	1.62%
Buffalo	Kearney	$724,928,788	33021	$21,954	1.80	94.94%
Buffalo	Miller	$47,282	138	$343	0.03	0.01%
Buffalo	Pleasanton	$2,048,798	349	$5,870	0.48	0.27%
Buffalo	Ravenna	$8,924,950	1373	$6,500	0.53	1.17%
Buffalo	Riverdale	$1,926,396	185	$10,413	0.85	0.25%
Buffalo	Shelton	$2,444,245	1064	$2,297	0.19	0.32%
Buffalo	**County Total**	**$763,593,549**	**48863**	**$15,627**	**1.28**	**100.00%**
Burt	Craig	$164,022	191	$859	0.07	0.38%
Burt	Decatur	$6,745,076	468	$14,413	1.18	15.75%
Burt	Lyons	$8,004,724	815	$9,822	0.81	18.69%
Burt	Oakland	$10,263,583	1202	$8,539	0.70	23.96%
Burt	Tekamah	$17,651,861	1743	$10,127	0.83	41.21%
Burt	**County Total**	**$42,829,266**	**6585**	**$6,504**	**0.53**	**100.00%**
Butler	Bellwood	$1,669,176	411	$4,061	0.33	3.78%
Butler	Brainard	$2,227,793	322	$6,919	0.57	5.05%
Butler	Bruno	$402,591	96	$4,194	0.34	0.91%
Butler	David City	$36,202,303	2836	$12,765	1.05	82.01%
Butler	Dwight	$843,135	197	$4,280	0.35	1.91%
Butler	Linwood	$319,930	85	$3,764	0.31	0.72%
Butler	Rising City	$1,046,091	361	$2,898	0.24	2.37%
Butler	Ulysses	$208,897	165	$1,266	0.10	0.47%
Butler	**County Total**	**$44,143,550**	**8115**	**$5,440**	**0.45**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Cass	Alvo	$589,313	131	$4,499	0.37	0.49%
Cass	Avoca	$368,184	241	$1,528	0.13	0.30%
Cass	Cedar Creek	$292,636	397	$737	0.06	0.24%
Cass	Eagle	$6,626,051	1047	$6,329	0.52	5.49%
Cass	Elmwood	$3,920,018	639	$6,135	0.50	3.25%
Cass	Greenwood	$7,022,868	571	$12,299	1.01	5.82%
Cass	Louisville	$8,188,558	1174	$6,975	0.57	6.78%
Cass	Murdock	$824,545	235	$3,509	0.29	0.68%
Cass	Murray	$1,940,297	235	$8,257	0.68	1.61%
Cass	Nehawka	$1,724,438	472	$3,653	0.30	1.43%
Cass	Plattsmouth	$61,243,158	6502	$9,419	0.77	50.73%
Cass	South Bend	$1,189,068	100	$11,891	0.97	0.98%
Cass	Union	$1,863,217	99	$18,820	1.54	1.54%
Cass	Weeping Water	$19,542,849	1050	$18,612	1.53	16.19%
Cass	**County Total**	**$120,732,717**	**25512**	**$4,732**	**0.39**	**100.00%**
Cedar	Coleridge	$1,135,994	454	$2,502	0.21	1.69%
Cedar	Fordyce	$4,455,387	135	$33,003	2.71	6.63%
Cedar	Hartington	$42,300,777	1506	$28,088	2.30	62.98%
Cedar	Laurel	$7,528,964	935	$8,052	0.66	11.21%
Cedar	Randolph	$5,670,181	920	$6,163	0.51	8.44%
Cedar	St Helena	$1,287,432	93	$13,843	1.13	1.92%
Cedar	Wynot	$751,863	170	$4,423	0.36	1.12%
Cedar	**County Total**	**$67,165,068**	**8564**	**$7,843**	**0.64**	**100.00%**
Chase	Enders	$423,909	41	$10,339	0.85	0.90%
Chase	Imperial	$40,288,743	2056	$19,596	1.61	85.50%
Chase	Wauneta	$6,219,227	574	$10,835	0.89	13.20%
Chase	**County Total**	**$47,120,295**	**3956**	**$11,911**	**0.98**	**100.00%**
Cherry	Cody	$1,205,611	157	$7,679	0.63	1.64%
Cherry	Kilgore	$479,392	78	$6,146	0.50	0.65%
Cherry	Merriman	$523,243	130	$4,025	0.33	0.71%
Cherry	Valentine	$70,522,850	2836	$24,867	2.04	96.18%
Cherry	**County Total**	**$73,322,291**	**5848**	**$12,538**	**1.03**	**100.00%**
Cheyenne	Dalton	$413,120	314	$1,316	0.11	0.27%
Cheyenne	Gurley	$499,226	214	$2,333	0.19	0.33%
Cheyenne	Lodgepole	$650,364	317	$2,052	0.17	0.43%
Cheyenne	Potter	$855,600	331	$2,585	0.21	0.56%
Cheyenne	Sidney	$149,248,622	6942	$21,499	1.76	98.41%
Cheyenne	**County Total**	**$151,666,932**	**10167**	**$14,918**	**1.22**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Clay	Clay Center	$1,930,752	730	$2,645	0.22	8.39%
Clay	Deweese	$836,613	65	$12,871	1.06	3.64%
Clay	Edgar	$2,621,329	481	$5,450	0.45	11.40%
Clay	Fairfield	$2,098,068	373	$5,625	0.46	9.12%
Clay	Glenvil	$465,190	298	$1,561	0.13	2.02%
Clay	Harvard	$840,235	982	$856	0.07	3.65%
Clay	Ong	$123,576	61	$2,026	0.17	0.54%
Clay	Sutton	$13,130,119	1440	$9,118	0.75	57.08%
Clay	Trumbull	$114,839	198	$580	0.05	0.50%
Clay	**County Total**	**$23,002,080**	**6309**	**$3,646**	**0.30**	**100.00%**
Colfax	Clarkson	$5,496,583	633	$8,683	0.71	10.94%
Colfax	Howells	$3,394,030	554	$6,126	0.50	6.76%
Colfax	Leigh	$3,138,768	403	$7,789	0.64	6.25%
Colfax	Rogers	$133,942	94	$1,425	0.12	0.27%
Colfax	Schuyler	$36,942,272	6171	$5,986	0.49	73.54%
Colfax	**County Total**	**$50,232,650**	**10520**	**$4,775**	**0.39**	**100.00%**
Cuming	Bancroft	$3,768,892	480	$7,852	0.64	5.12%
Cuming	Beemer	$4,481,349	671	$6,679	0.55	6.09%
Cuming	West Point	$54,096,590	3368	$16,062	1.32	73.47%
Cuming	Wisner	$11,280,494	1184	$9,527	0.78	15.32%
Cuming	**County Total**	**$73,630,753**	**9125**	**$8,069**	**0.66**	**100.00%**
Custer	Anselmo	$798,158	143	$5,582	0.46	0.81%
Custer	Ansley	$2,596,500	426	$6,095	0.50	2.63%
Custer	Arnold	$4,259,525	580	$7,344	0.60	4.31%
Custer	Berwyn	$518,591	82	$6,324	0.52	0.52%
Custer	Broken Bow	$79,465,457	3551	$22,378	1.83	80.37%
Custer	Callaway	$3,462,689	522	$6,634	0.54	3.50%
Custer	Comstock	$156,539	92	$1,702	0.14	0.16%
Custer	Mason City	$505,961	168	$3,012	0.25	0.51%
Custer	Merna	$2,398,345	362	$6,625	0.54	2.43%
Custer	Oconto	$697,616	149	$4,682	0.38	0.71%
Custer	Sargent	$3,507,755	509	$6,891	0.56	3.55%
Custer	**County Total**	**$98,875,022**	**10806**	**$9,150**	**0.75**	**100.00%**
Dakota	Dakota City	$4,601,956	1906	$2,414	0.20	2.84%
Dakota	Emerson	$2,184,216	329	$6,639	0.54	1.35%
Dakota	Homer	$2,140,269	541	$3,956	0.32	1.32%
Dakota	Hubbard	$936,595	235	$3,986	0.33	0.58%
Dakota	Jackson	$5,900,309	217	$27,190	2.23	3.64%
Dakota	S Sioux City	$146,127,381	13319	$10,971	0.90	90.25%
Dakota	**County Total**	**$161,911,051**	**20781**	**$7,791**	**0.64**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Dawes	Chadron	$84,792,635	5775	$14,683	1.20	90.81%
Dawes	Crawford	$8,218,666	973	$8,447	0.69	8.80%
Dawes	**County Total**	**$93,372,773**	**9055**	**$10,312**	**0.85**	**100.00%**
Dawson	Cozad	$50,102,281	3863	$12,970	1.06	20.08%
Dawson	Farnam	$879,233	167	$5,265	0.43	0.35%
Dawson	Gothenburg	$41,317,840	3514	$11,758	0.96	16.56%
Dawson	Lexington	$149,344,914	10075	$14,823	1.22	59.85%
Dawson	Overton	$4,983,387	573	$8,697	0.71	2.00%
Dawson	Sumner	$1,867,731	231	$8,085	0.66	0.75%
Dawson	**County Total**	**$249,544,797**	**23886**	**$10,447**	**0.86**	**100.00%**
Deuel	Big Springs	$9,766,001	392	$24,913	2.04	61.41%
Deuel	Chappell	$6,138,064	921	$6,665	0.55	38.59%
Deuel	**County Total**	**$15,904,065**	**1921**	**$8,279**	**0.68**	**100.00%**
Dixon	Allen	$894,282	364	$2,457	0.20	7.18%
Dixon	Concord	$213,223	160	$1,333	0.11	1.71%
Dixon	Dixon	$61,724	84	$735	0.06	0.50%
Dixon	Newcastle	$704,645	322	$2,188	0.18	5.66%
Dixon	Ponca	$4,264,554	940	$4,537	0.37	34.26%
Dixon	Wakefield	$5,492,722	1451	$3,785	0.31	44.12%
Dixon	**County Total**	**$12,449,123**	**5797**	**$2,148**	**0.18**	**100.00%**
Dodge	Ames	$154,430	24	$6,435	0.53	0.03%
Dodge	Dodge	$2,649,525	597	$4,438	0.36	0.58%
Dodge	Fremont	$429,218,770	26474	$16,213	1.33	93.57%
Dodge	Hooper	$6,005,051	829	$7,244	0.59	1.31%
Dodge	Nickerson	$1,288,873	356	$3,620	0.30	0.28%
Dodge	North Bend	$7,719,330	1234	$6,256	0.51	1.68%
Dodge	Scribner	$6,518,259	846	$7,705	0.63	1.42%
Dodge	Snyder	$4,346,935	298	$14,587	1.20	0.95%
Dodge	Uehling	$666,338	228	$2,923	0.24	0.15%
Dodge	**County Total**	**$458,723,019**	**36706**	**$12,497**	**1.02**	**100.00%**
Douglas	Bennington	$11,666,049	1669	$6,990	0.57	0.13%
Douglas	Omaha	$8,762,880,332	443885	$19,741	1.62	98.17%
Douglas	Ralston	$62,224,372	5994	$10,381	0.85	0.70%
Douglas	Valley	$28,652,895	2117	$13,535	1.11	0.32%
Douglas	Waterloo	$16,456,891	1044	$15,763	1.29	0.18%
Douglas	**County Total**	**$8,925,844,832**	**550064**	**$16,227**	**1.33**	**100.00%**
Dundy	Benkelman	$11,020,551	840	$13,120	1.08	95.28%
Dundy	Haigler	$348,646	147	$2,372	0.19	3.01%
Dundy	**County Total**	**$11,566,262**	**1799**	**$6,429**	**0.53**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Fillmore	Exeter	$3,429,094	538	$6,374	0.52	9.31%
Fillmore	Fairmont	$3,240,051	538	$6,022	0.49	8.80%
Fillmore	Geneva	$23,020,988	2131	$10,803	0.89	62.52%
Fillmore	Grafton	$501,111	120	$4,176	0.34	1.36%
Fillmore	Milligan	$1,675,401	272	$6,160	0.50	4.55%
Fillmore	Ohiowa	$357,985	110	$3,254	0.27	0.97%
Fillmore	Shickley	$4,336,808	328	$13,222	1.08	11.78%
Fillmore	**County Total**	**$36,821,124**	**5619**	**$6,553**	**0.54**	**100.00%**
Franklin	Campbell	$806,842	306	$2,637	0.22	7.38%
Franklin	Franklin	$8,150,307	920	$8,859	0.73	74.51%
Franklin	Hildreth	$1,037,691	346	$2,999	0.25	9.49%
Franklin	Naponee	$330,415	100	$3,304	0.27	3.02%
Franklin	Upland	$490,311	135	$3,632	0.30	4.48%
Franklin	**County Total**	**$10,938,558**	**2985**	**$3,665**	**0.30**	**100.00%**
Frontier	Curtis	$5,222,714	897	$5,822	0.48	50.56%
Frontier	Eustis	$3,261,790	374	$8,721	0.71	31.58%
Frontier	Maywood	$1,520,124	248	$6,130	0.50	14.72%
Frontier	**County Total**	**$10,329,262**	**2624**	**$3,936**	**0.32**	**100.00%**
Furnas	Arapahoe	$11,129,431	1010	$11,019	0.90	31.91%
Furnas	Beaver City	$2,151,565	591	$3,641	0.30	6.17%
Furnas	Cambridge	$15,351,660	1051	$14,607	1.20	44.02%
Furnas	Edison	$1,428,812	131	$10,907	0.89	4.10%
Furnas	Holbrook	$1,048,382	202	$5,190	0.43	3.01%
Furnas	Oxford	$3,722,412	571	$6,519	0.53	10.67%
Furnas	Wilsonville	$35,278	91	$388	0.03	0.10%
Furnas	**County Total**	**$34,874,263**	**4862**	**$7,173**	**0.59**	**100.00%**
Gage	Adams	$2,609,742	596	$4,379	0.36	1.31%
Gage	Beatrice	$177,895,821	12388	$14,360	1.18	88.96%
Gage	Blue Springs	$334,570	322	$1,039	0.09	0.17%
Gage	Clatonia	$916,064	227	$4,036	0.33	0.46%
Gage	Cortland	$2,997,709	475	$6,311	0.52	1.50%
Gage	Filley	$635,323	130	$4,887	0.40	0.32%
Gage	Odell	$1,102,592	303	$3,639	0.30	0.55%
Gage	Pickrell	$6,133,144	196	$31,292	2.57	3.07%
Gage	Wymore	$6,041,132	1414	$4,272	0.35	3.02%
Gage	**County Total**	**$199,964,153**	**21900**	**$9,131**	**0.75**	**100.00%**
Garden	Lewellen	$1,477,606	210	$7,036	0.58	15.66%
Garden	Oshkosh	$7,817,158	828	$9,441	0.77	82.87%
Garden	**County Total**	**$9,432,644**	**1918**	**$4,918**	**0.40**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Garfield	Burwell	$20,426,773	1211	$16,868	1.38	99.77%
Garfield	**County Total**	**$20,473,515**	**2028**	**$10,095**	**0.83**	**100.00%**
Gosper	Elwood	$4,123,809	682	$6,047	0.50	72.23%
Gosper	Smithfield	$114,409	51	$2,243	0.18	2.00%
Gosper	**County Total**	**$5,709,390**	**1973**	**$2,894**	**0.24**	**100.00%**
Grant	Ashby	$422,812	252	$1,678	0.14	10.28%
Grant	Hyannis	$3,686,255	192	$19,199	1.57	89.59%
Grant	**County Total**	**$4,114,571**	**641**	**$6,419**	**0.53**	**100.00%**
Greeley	Greeley	$2,327,117	445	$5,229	0.43	22.49%
Greeley	Scotia	$1,072,181	297	$3,610	0.30	10.36%
Greeley	Spalding	$6,054,221	458	$13,219	1.08	58.50%
Greeley	Wolbach	$895,795	262	$3,419	0.28	8.66%
Greeley	**County Total**	**$10,349,314**	**2429**	**$4,261**	**0.35**	**100.00%**
Hall	Alda	$5,794,008	655	$8,846	0.73	0.54%
Hall	Cairo	$3,833,525	807	$4,750	0.39	0.36%
Hall	Doniphan	$11,453,742	847	$13,523	1.11	1.07%
Hall	Grand Island	$1,040,283,021	51440	$20,223	1.66	97.35%
Hall	Wood River	$6,126,391	1367	$4,482	0.37	0.57%
Hall	**County Total**	**$1,068,595,488**	**61680**	**$17,325**	**1.42**	**100.00%**
Hamilton	Aurora	$46,487,779	4496	$10,340	0.85	88.18%
Hamilton	Giltner	$1,535,410	344	$4,463	0.37	2.91%
Hamilton	Hampton	$2,570,362	432	$5,950	0.49	4.88%
Hamilton	Hordville	$359,597	146	$2,463	0.20	0.68%
Hamilton	Marquette	$672,027	232	$2,897	0.24	1.27%
Hamilton	Phillips	$643,769	288	$2,235	0.18	1.22%
Hamilton	**County Total**	**$52,720,836**	**9190**	**$5,737**	**0.47**	**100.00%**
Harlan	Alma	$10,011,682	1146	$8,736	0.72	70.56%
Harlan	Orleans	$849,927	384	$2,213	0.18	5.99%
Harlan	Republican City	$2,608,927	154	$16,941	1.39	18.39%
Harlan	Stamford	$222,708	185	$1,204	0.10	1.57%
Harlan	**County Total**	**$14,188,555**	**3452**	**$4,110**	**0.34**	**100.00%**
Hayes	Hayes Center	$1,134,611	207	$5,481	0.45	99.50%
Hayes	**County Total**	**$1,140,269**	**932**	**$1,223**	**0.10**	**100.00%**
Hitchcock	Culbertson	$3,382,177	590	$5,733	0.47	19.49%
Hitchcock	Palisade	$4,789,667	333	$14,383	1.18	27.60%
Hitchcock	Stratton	$1,918,074	338	$5,675	0.47	11.05%
Hitchcock	Trenton	$7,258,961	561	$12,939	1.06	41.83%
Hitchcock	**County Total**	**$17,354,217**	**2883**	**$6,019**	**0.49**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Holt	Atkinson	$18,817,373	1241	$15,163	1.24	16.90%
Holt	Chambers	$1,704,120	265	$6,431	0.53	1.53%
Holt	Emmet	$80,214	47	$1,707	0.14	0.07%
Holt	Ewing	$3,591,678	377	$9,527	0.78	3.23%
Holt	Inman	$331,264	128	$2,588	0.21	0.30%
Holt	Oneill	$79,048,222	3653	$21,639	1.77	71.01%
Holt	Page	$387,904	164	$2,365	0.19	0.35%
Holt	Stuart	$7,095,260	597	$11,885	0.97	6.37%
Holt	**County Total**	**$111,324,119**	**10313**	**$10,795**	**0.88**	**100.00%**
Hooker	Mullen	$10,023,145	499	$20,086	1.65	100.00%
Hooker	**County Total**	**$10,023,145**	**732**	**$13,693**	**1.12**	**100.00%**
Howard	Boelus	$714,791	189	$3,782	0.31	2.06%
Howard	Dannebrog	$1,016,100	302	$3,365	0.28	2.93%
Howard	Elba	$1,032,726	215	$4,803	0.39	2.98%
Howard	Farwell	$816,888	121	$6,751	0.55	2.36%
Howard	St. Libory	$1,109,106	264	$4,201	0.34	3.20%
Howard	St. Paul	$29,747,106	2358	$12,615	1.03	85.82%
Howard	**County Total**	**$34,660,599**	**6409**	**$5,408**	**0.44**	**100.00%**
Jefferson	Daykin	$2,103,724	162	$12,986	1.06	2.92%
Jefferson	Diller	$2,207,026	259	$8,521	0.70	3.06%
Jefferson	Fairbury	$57,788,159	3751	$15,406	1.26	80.09%
Jefferson	Jansen	$424,441	114	$3,723	0.31	0.59%
Jefferson	Plymouth	$6,713,141	387	$17,347	1.42	9.30%
Jefferson	**County Total**	**$72,157,178**	**7263**	**$9,935**	**0.81**	**100.00%**
Johnson	Cook	$915,302	316	$2,897	0.24	3.91%
Johnson	Elk Creek	$1,623,721	97	$16,739	1.37	6.94%
Johnson	Sterling	$2,289,828	460	$4,978	0.41	9.79%
Johnson	Tecumseh	$18,537,399	1626	$11,401	0.93	79.22%
Johnson	**County Total**	**$23,399,715**	**5173**	**$4,523**	**0.37**	**100.00%**
Kearney	Axtell	$1,937,247	736	$2,632	0.22	6.27%
Kearney	Heartwell	$93,878	71	$1,322	0.11	0.30%
Kearney	Minden	$26,709,668	3006	$8,885	0.73	86.39%
Kearney	Wilcox	$2,025,124	358	$5,657	0.46	6.55%
Kearney	**County Total**	**$30,916,973**	**6585**	**$4,695**	**0.38**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Keith	Brule	$3,084,766	309	$9,983	0.82	2.68%
Keith	Keystone	$1,004,283	62	$16,198	1.33	0.87%
Keith	Lemoyne	$1,947,609	86	$22,647	1.86	1.69%
Keith	Ogallala	$103,327,118	4570	$22,610	1.85	89.84%
Keith	Paxton	$5,449,010	500	$10,898	0.89	4.74%
Keith	**County Total**	**$115,012,584**	**8063**	**$14,264**	**1.17**	**100.00%**
Keya Paha	Springview	$2,555,906	236	$10,830	0.89	96.27%
Keya Paha	**County Total**	**$2,655,059**	**804**	**$3,302**	**0.27**	**100.00%**
Kimball	Bushnell	$133,856	121	$1,106	0.09	0.50%
Kimball	Dix	$495,624	250	$1,982	0.16	1.84%
Kimball	Kimball	$26,345,471	2405	$10,954	0.90	97.67%
Kimball	**County Total**	**$26,974,951**	**3689**	**$7,312**	**0.60**	**100.00%**
Knox	Bloomfield	$7,721,835	977	$7,904	0.65	18.81%
Knox	Center	$234,310	93	$2,519	0.21	0.57%
Knox	Creighton	$14,529,376	1120	$12,973	1.06	35.39%
Knox	Crofton	$6,628,244	691	$9,592	0.79	16.14%
Knox	Niobrara	$3,361,925	350	$9,606	0.79	8.19%
Knox	Verdigre	$4,646,413	552	$8,417	0.69	11.32%
Knox	Wausa	$3,632,734	607	$5,985	0.49	8.85%
Knox	Winnetoon	$246,893	66	$3,741	0.31	0.60%
Knox	**County Total**	**$41,060,322**	**8543**	**$4,806**	**0.39**	**100.00%**
Lancaster	Bennet	$4,827,386	845	$5,713	0.47	0.13%
Lancaster	Davey	$2,160,418	158	$13,674	1.12	0.06%
Lancaster	Denton	$2,902,235	201	$14,439	1.18	0.08%
Lancaster	Firth	$4,492,077	586	$7,666	0.63	0.12%
Lancaster	Hallam	$761,446	229	$3,325	0.27	0.02%
Lancaster	Hickman	$6,210,918	2079	$2,987	0.24	0.16%
Lancaster	Lincoln	$3,664,495,030	277348	$13,213	1.08	97.28%
Lancaster	Malcolm	$1,479,115	401	$3,689	0.30	0.04%
Lancaster	Martell	$7,139,087	1205	$5,925	0.49	0.19%
Lancaster	Panama	$330,786	281	$1,177	0.10	0.01%
Lancaster	Roca	$27,308,430	220	$124,129	10.18	0.72%
Lancaster	Raymond	$3,751,774	185	$20,280	1.66	0.10%
Lancaster	Sprague	$510,941	146	$3,500	0.29	0.01%
Lancaster	Walton	$3,205,474	306	$10,475	0.86	0.09%
Lancaster	Waverly	$36,786,714	3739	$9,839	0.81	0.98%
Lancaster	**County Total**	**$3,766,924,651**	**306468**	**$12,291**	**1.01**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Lincoln	Brady	$1,421,188	415	$3,425	0.28	0.29%
Lincoln	Hershey	$4,782,575	666	$7,181	0.59	0.98%
Lincoln	Maxwell	$1,235,092	304	$4,063	0.33	0.25%
Lincoln	North Platte	$473,283,332	24194	$19,562	1.60	96.83%
Lincoln	Sutherland	$5,906,104	1336	$4,421	0.36	1.21%
Lincoln	Wallace	$1,953,311	359	$5,441	0.45	0.40%
Lincoln	Wellfleet	$171,718	77	$2,230	0.18	0.04%
Lincoln	**County Total**	**$488,759,841**	**35656**	**$13,708**	**1.12**	**100.00%**
Logan	Stapleton	$2,782,111	311	$8,946	0.73	98.89%
Logan	**County Total**	**$2,813,232**	**777**	**$3,621**	**0.30**	**100.00%**
Loup	Taylor	$728,180	177	$4,114	0.34	60.24%
Loup	**County Total**	**$1,208,771**	**585**	**$2,066**	**0.17**	**100.00%**
Madison	Battle Creek	$16,569,514	1193	$13,889	1.14	2.73%
Madison	Madison	$11,569,393	2371	$4,880	0.40	1.91%
Madison	Meadow Grove	$686,716	300	$2,289	0.19	0.11%
Madison	Newman Grove	$4,659,975	710	$6,563	0.54	0.77%
Madison	Norfolk	$565,562,998	24366	$23,211	1.90	93.13%
Madison	Tilden	$8,032,318	626	$12,831	1.05	1.32%
Madison	**County Total**	**$607,254,777**	**35039**	**$17,331**	**1.42**	**100.00%**
McPherson	Tryon	$778,123	157	$4,956	0.41	94.22%
McPherson	**County Total**	**$825,874**	**475**	**$1,739**	**0.14**	**100.00%**
Merrick	Central City	$28,528,565	2886	$9,885	0.81	73.27%
Merrick	Chapman	$3,631,818	285	$12,743	1.04	9.33%
Merrick	Clarks	$2,356,726	353	$6,676	0.55	6.05%
Merrick	Palmer	$2,041,025	471	$4,333	0.36	5.24%
Merrick	Silver Creek	$1,883,078	358	$5,260	0.43	4.84%
Merrick	**County Total**	**$38,935,045**	**7787**	**$5,000**	**0.41**	**100.00%**
Morrill	Bayard	$7,550,060	1148	$6,577	0.54	28.99%
Morrill	Bridgeport	$17,798,031	1521	$11,702	0.96	68.34%
Morrill	Broadwater	$207,187	124	$1,671	0.14	0.80%
Morrill	**County Total**	**$26,042,963**	**4854**	**$5,365**	**0.44**	**100.00%**
Nance	Belgrade	$353,215	118	$2,993	0.25	2.08%
Nance	Fullerton	$11,363,063	1266	$8,976	0.74	66.78%
Nance	Genoa	$5,298,181	958	$5,530	0.45	31.14%
Nance	**County Total**	**$17,014,459**	**3595**	**$4,733**	**0.39**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Nemaha	Auburn	$32,091,074	3339	$9,611	0.79	85.70%
Nemaha	Brock	$119,347	108	$1,105	0.09	0.32%
Nemaha	Brownville	$1,428,455	128	$11,160	0.91	3.81%
Nemaha	Johnson	$724,018	328	$2,207	0.18	1.93%
Nemaha	Nemaha	$139,605	144	$969	0.08	0.37%
Nemaha	Peru	$2,724,722	798	$3,414	0.28	7.28%
Nemaha	**County Total**	**$37,444,650**	**7046**	**$5,314**	**0.44**	**100.00%**
Nuckolls	Hardy	$694,214	154	$4,508	0.37	1.78%
Nuckolls	Lawrence	$2,089,368	295	$7,083	0.58	5.36%
Nuckolls	Nelson	$11,832,495	466	$25,392	2.08	30.37%
Nuckolls	Ruskin	$1,207,118	119	$10,144	0.83	3.10%
Nuckolls	Superior	$23,051,012	1884	$12,235	1.00	59.16%
Nuckolls	**County Total**	**$38,960,859**	**4329**	**$9,000**	**0.74**	**100.00%**
Otoe	Burr	$141,488	58	$2,439	0.20	0.10%
Otoe	Douglas	$600,890	174	$3,453	0.28	0.44%
Otoe	Dunbar	$2,408,410	189	$12,743	1.04	1.78%
Otoe	Nebraska City	$103,267,414	7335	$14,079	1.15	76.16%
Otoe	Otoe	$270,921	172	$1,575	0.13	0.20%
Otoe	Palmyra	$8,687,936	559	$15,542	1.27	6.41%
Otoe	Syracuse	$18,540,439	1993	$9,303	0.76	13.67%
Otoe	Talmage	$327,954	237	$1,384	0.11	0.24%
Otoe	Unadilla	$622,311	318	$1,957	0.16	0.46%
Otoe	**County Total**	**$135,586,181**	**15984**	**$8,483**	**0.70**	**100.00%**
Pawnee	Burchard	$337,694	78	$4,329	0.35	2.96%
Pawnee	Dubois	$1,998,381	141	$14,173	1.16	17.53%
Pawnee	Lewiston	$72,083	64	$1,126	0.09	0.63%
Pawnee	Pawnee City	$5,819,864	827	$7,037	0.58	51.04%
Pawnee	Steinauer	$357,595	71	$5,037	0.41	3.14%
Pawnee	Table Rock	$2,749,035	255	$10,781	0.88	24.11%
Pawnee	**County Total**	**$11,401,829**	**2659**	**$4,288**	**0.35**	**100.00%**
Perkins	Elsie	$1,691,332	106	$15,956	1.31	7.23%
Perkins	Grant	$19,286,295	1133	$17,022	1.40	82.40%
Perkins	Madrid	$2,182,286	236	$9,247	0.76	9.32%
Perkins	Venango	$176,992	167	$1,060	0.09	0.76%
Perkins	**County Total**	**$23,405,254**	**2944**	**$7,950**	**0.65**	**100.00%**
Phelps	Bertrand	$4,343,123	738	$5,885	0.48	5.48%
Phelps	Funk	$215,015	194	$1,108	0.09	0.27%
Phelps	Holdrege	$72,974,949	5561	$13,123	1.08	92.04%
Phelps	Loomis	$1,214,856	390	$3,115	0.26	1.53%
Phelps	**County Total**	**$79,286,020**	**9296**	**$8,529**	**0.70**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Pierce	Hadar	$727,630	301	$2,417	0.20	2.06%
Pierce	Osmond	$11,634,832	763	$15,249	1.25	32.91%
Pierce	Pierce	$13,719,379	1748	$7,849	0.64	38.80%
Pierce	Plainview	$7,792,544	1221	$6,382	0.52	22.04%
Pierce	**County Total**	**$35,358,452**	**7208**	**$4,905**	**0.40**	**100.00%**
Platte	Columbus	$393,926,007	22797	$17,280	1.42	94.15%
Platte	Creston	$1,595,545	203	$7,860	0.64	0.38%
Platte	Duncan	$828,254	368	$2,251	0.18	0.20%
Platte	Humphrey	$12,706,512	792	$16,044	1.32	3.04%
Platte	Lindsay	$2,587,404	255	$10,147	0.83	0.62%
Platte	Monroe	$3,967,460	288	$13,776	1.13	0.95%
Platte	Platte Center	$1,272,911	338	$3,766	0.31	0.30%
Platte	**County Total**	**$418,392,787**	**32847**	**$12,738**	**1.04**	**100.00%**
Polk	Osceola	$5,606,006	850	$6,595	0.54	17.21%
Polk	Polk	$1,056,304	304	$3,475	0.28	3.24%
Polk	Shelby	$3,358,669	685	$4,903	0.40	10.31%
Polk	Stromsburg	$22,088,823	1132	$19,513	1.60	67.82%
Polk	**County Total**	**$32,570,754**	**5202**	**$6,261**	**0.51**	**100.00%**
Red Willow	Bartley	$1,309,274	277	$4,727	0.39	0.84%
Red Willow	Danbury	$112,331	99	$1,135	0.09	0.07%
Red Willow	Indianola	$5,143,804	564	$9,120	0.75	3.28%
Red Willow	McCook	$150,194,970	7580	$19,815	1.62	95.81%
Red Willow	**County Total**	**$156,764,965**	**10829**	**$14,476**	**1.19**	**100.00%**
Richardson	Dawson	$1,887,043	142	$13,289	1.09	3.90%
Richardson	Falls City	$41,902,688	4198	$9,982	0.82	86.67%
Richardson	Humboldt	$2,402,659	850	$2,827	0.23	4.97%
Richardson	Rulo	$505,253	165	$3,062	0.25	1.05%
Richardson	Shubert	$244,816	146	$1,677	0.14	0.51%
Richardson	Stella	$943,872	148	$6,378	0.52	1.95%
Richardson	Verdon	$400,741	167	$2,400	0.20	0.83%
Richardson	**County Total**	**$48,348,307**	**8094**	**$5,973**	**0.49**	**100.00%**
Rock	Bassett	$7,374,499	557	$13,240	1.09	98.30%
Rock	Newport	$124,161	88	$1,411	0.12	1.66%
Rock	**County Total**	**$7,501,792**	**1381**	**$5,432**	**0.45**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Saline	Crete	$66,125,216	7037	$9,397	0.77	74.98%
Saline	De Witt	$1,563,566	504	$3,102	0.25	1.77%
Saline	Dorchester	$3,232,892	576	$5,613	0.46	3.67%
Saline	Friend	$7,052,772	1013	$6,962	0.57	8.00%
Saline	Tobias	$147,854	106	$1,395	0.11	0.17%
Saline	Western	$915,127	235	$3,894	0.32	1.04%
Saline	Wilber	$9,030,446	1870	$4,829	0.40	10.24%
Saline	**County Total**	**$88,190,883**	**14282**	**$6,175**	**0.51**	**100.00%**
Sarpy	Bellevue	$409,823,070	55510	$7,383	0.61	24.23%
Sarpy	Gretna	$228,820,008	5046	$45,347	3.72	13.53%
Sarpy	La Vista	$232,396,554	16921	$13,734	1.13	13.74%
Sarpy	Papillion	$606,847,414	19510	$31,104	2.55	35.87%
Sarpy	Springfield	$17,224,874	1584	$10,874	0.89	1.02%
Sarpy	**County Total**	**$1,691,615,901**	**175692**	**$9,628**	**0.79**	**100.00%**
Saunders	Ashland	$26,327,526	2558	$10,292	0.84	26.66%
Saunders	Cedar Bluffs	$2,304,345	595	$3,873	0.32	2.33%
Saunders	Ceresco	$15,126,475	897	$16,863	1.38	15.32%
Saunders	Colon	$733,875	109	$6,733	0.55	0.74%
Saunders	Ithaca	$837,954	151	$5,549	0.45	0.85%
Saunders	Malmo	$910,346	118	$7,715	0.63	0.92%
Saunders	Mead	$4,611,019	557	$8,278	0.68	4.67%
Saunders	Morse Bluff	$1,327,917	135	$9,836	0.81	1.34%
Saunders	Prague	$1,010,122	299	$3,378	0.28	1.02%
Saunders	Valparaiso	$2,817,373	552	$5,104	0.42	2.85%
Saunders	Wahoo	$36,894,503	4511	$8,179	0.67	37.37%
Saunders	Weston	$1,310,426	326	$4,020	0.33	1.33%
Saunders	Yutan	$4,182,578	1212	$3,451	0.28	4.24%
Saunders	**County Total**	**$98,739,342**	**21016**	**$4,698**	**0.39**	**100.00%**
Scotts Bluff	Gering	$76,521,888	8334	$9,182	0.75	16.02%
Scotts Bluff	Lyman	$657,081	326	$2,016	0.17	0.14%
Scotts Bluff	Minatare	$2,047,240	800	$2,559	0.21	0.43%
Scotts Bluff	Mitchell	$6,947,988	1666	$4,170	0.34	1.45%
Scotts Bluff	Morrill	$6,990,360	912	$7,665	0.63	1.46%
Scotts Bluff	Scottsbluff	$383,629,335	14802	$25,917	2.12	80.32%
Scotts Bluff	**County Total**	**$477,620,744**	**36261**	**$13,172**	**1.08**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Seward	Beaver Crossing	$1,207,019	407	$2,966	0.24	1.12%
Seward	Cordova	$666,925	137	$4,868	0.40	0.62%
Seward	Garland	$515,136	220	$2,342	0.19	0.48%
Seward	Goehner	$636,146	156	$4,078	0.33	0.59%
Seward	Milford	$15,948,338	2107	$7,569	0.62	14.79%
Seward	Pleasant Dale	$1,001,068	210	$4,767	0.39	0.93%
Seward	Seward	$83,342,062	7167	$11,629	0.95	77.28%
Seward	Staplehurst	$380,142	242	$1,571	0.13	0.35%
Seward	Utica	$3,733,407	842	$4,434	0.36	3.46%
Seward	**County Total**	**$107,847,762**	**17110**	**$6,303**	**0.52**	**100.00%**
Sheridan	Ellsworth	$90,767	281	$323	0.03	0.21%
Sheridan	Gordon	$22,304,860	1531	$14,569	1.19	51.57%
Sheridan	Hay Springs	$9,394,814	547	$17,175	1.41	21.72%
Sheridan	Rushville	$5,725,565	850	$6,736	0.55	13.24%
Sheridan	Whiteclay	$5,144,906	10	$514,491	42.17	11.90%
Sheridan	**County Total**	**$43,247,540**	**5220**	**$8,285**	**0.68**	**100.00%**
Sherman	Ashton	$945,003	191	$4,948	0.41	9.07%
Sherman	Litchfield	$1,071,395	258	$4,153	0.34	10.29%
Sherman	Loup City	$7,984,544	1012	$7,890	0.65	76.67%
Sherman	Rockville	$316,565	104	$3,044	0.25	3.04%
Sherman	**County Total**	**$10,414,575**	**3091**	**$3,369**	**0.28**	**100.00%**
Sioux	Harrison	$3,502,966	238	$14,718	1.21	91.97%
Sioux	**County Total**	**$3,808,756**	**1260**	**$3,023**	**0.25**	**100.00%**
Stanton	Pilger	$1,600,344	351	$4,559	0.37	8.92%
Stanton	Stanton	$15,892,534	1519	$10,462	0.86	88.59%
Stanton	**County Total**	**$17,940,045**	**5937**	**$3,022**	**0.25**	**100.00%**
Thayer	Bruning	$3,909,662	276	$14,165	1.16	12.84%
Thayer	Byron	$1,363,729	82	$16,631	1.36	4.48%
Thayer	Carleton	$873,075	90	$9,701	0.80	2.87%
Thayer	Chester	$649,368	230	$2,823	0.23	2.13%
Thayer	Davenport	$2,542,689	291	$8,738	0.72	8.35%
Thayer	Deshler	$3,880,582	750	$5,174	0.42	12.75%
Thayer	Hebron	$16,270,658	1543	$10,545	0.86	53.45%
Thayer	Hubbell	$300,577	67	$4,486	0.37	0.99%
Thayer	**County Total**	**$30,438,127**	**5163**	**$5,895**	**0.48**	**100.00%**
Thomas	Thedford	$6,666,839	200	$33,334	2.73	97.29%
Thomas	**County Total**	**$6,852,876**	**684**	**$10,019**	**0.82**	**100.00%**

County	*City*	*Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales*	*Pull Factor*	*2015 Percentage of County Trade*
Thurston	Pender	$14,247,852	1051	$13,556	1.11	86.28%
Thurston	Rosalie	$329,461	163	$2,021	0.17	2.00%
Thurston	Thurston	$152,687	134	$1,139	0.09	0.92%
Thurston	Walthill	$1,120,793	777	$1,442	0.12	6.79%
Thurston	Winnebago	$620,150	787	$788	0.06	3.76%
Thurston	**County Total**	**$16,513,350**	**7064**	**$2,338**	**0.19**	**100.00%**
Valley	Arcadia	$4,065,646	303	$13,418	1.10	10.06%
Valley	North Loup	$947,008	289	$3,277	0.27	2.34%
Valley	Ord	$34,884,626	2061	$16,926	1.39	86.29%
Valley	**County Total**	**$40,426,614**	**4154**	**$9,732**	**0.80**	**100.00%**
Washington	Arlington	$4,313,989	1246	$3,462	0.28	2.79%
Washington	Blair	$133,126,894	7975	$16,693	1.37	85.99%
Washington	Ft. Calhoun	$14,476,097	917	$15,786	1.29	9.35%
Washington	Herman	$597,161	265	$2,253	0.18	0.39%
Washington	Kennard	$444,824	359	$1,239	0.10	0.29%
Washington	**County Total**	**$154,818,376**	**20248**	**$7,646**	**0.63**	**100.00%**
Wayne	Carroll	$482,890	222	$2,175	0.18	0.68%
Wayne	Hoskins	$930,558	286	$3,254	0.27	1.31%
Wayne	Wayne	$68,014,300	5569	$12,213	1.00	95.87%
Wayne	Winside	$1,465,622	409	$3,583	0.29	2.07%
Wayne	**County Total**	**$70,945,327**	**9367**	**$7,574**	**0.62**	**100.00%**
Webster	Bladen	$1,135,809	227	$5,004	0.41	5.79%
Webster	Blue Hill	$8,855,946	889	$9,962	0.82	45.13%
Webster	Guide Rock	$750,152	209	$3,589	0.29	3.82%
Webster	Red Cloud	$8,851,577	963	$9,192	0.75	45.11%
Webster	**County Total**	**$19,621,680**	**3625**	**$5,413**	**0.44**	**100.00%**
Wheeler	Bartlett	$2,295,408	109	$21,059	1.73	59.58%
Wheeler	Ericson	$1,555,176	87	$17,876	1.47	40.36%
Wheeler	**County Total**	**$3,852,827**	**750**	**$5,137**	**0.42**	**100.00%**
York	Benedict	$1,217,189	234	$5,202	0.43	0.60%
York	Bradshaw	$2,070,841	271	$7,641	0.63	1.02%
York	Gresham	$522,940	223	$2,345	0.19	0.26%
York	Henderson	$8,493,197	997	$8,519	0.70	4.17%
York	McCool Jct	$3,170,533	409	$7,752	0.64	1.56%
York	Waco	$1,762,393	244	$7,223	0.59	0.87%
York	York	$186,258,097	7864	$23,685	1.94	91.51%
York	**County Total**	**$203,537,669**	**13806**	**$14,743**	**1.21**	**100.00%**

County	City	Net Taxable Sales	2015 Population (Est.)	Per Capita Sales	Pull Factor	2015 Percentage of County Trade
State Total*		**$23,132,069,797**	**1896190**	**$12,199**	**1.00**	
Non-Nebraska	**Total**	**$5,318,127,040**				

* Does not include Non-Nebraska Total

Appendix Table 4. Town/City Population, Taxable Sales, and Estimated Retail Pull Factors by Size Class 1990–2015

Town	1990 Pull Factor	2000 Pull Factor	2005 Pull Factor	2010 Pull Factor	2015 Pull Factor
<500 Population					
Allen	0.30	0.21	0.17	0.15	0.20
Alvo	0.04	0.22	0.04	0.13	0.37
Ames				0.50	0.53
Amherst	0.41	0.22	0.33	0.27	0.26
Anselmo	0.31	0.48	0.37	0.42	0.46
Ansley		0.43	0.65	0.56	0.50
Arcadia	0.96	0.66	0.77	1.05	1.10
Arthur	0.77	0.68	0.71	0.91	1.14
Ashby					0.14
Ashton	0.45	0.49	0.41	0.29	0.41
Avoca	0.24	0.36	0.66	0.71	0.13
Ayr		0.26	0.67	0.38	0.05
Bancroft	0.82	0.52	0.75	1.20	0.64
Bartlett	0.57	0.54	0.81	0.94	1.73
Bartley	0.29	0.30	0.36	0.35	0.39
Beaver Crossing	0.20	0.11	0.33	0.18	0.24
Belgrade	0.26	0.40	0.35	0.30	0.25
Bellwood	0.51	0.25	0.38	0.31	0.33
Benedict		0.22	0.29	0.42	0.43
Berwyn		0.20	0.19	0.49	0.52
Big Springs	1.06	1.95	1.76	1.94	2.04
Bladen		0.30	0.30	0.45	0.41
Blue Springs	0.16	0.12	0.12	0.08	0.09
Boelus			0.23		0.31
Bradshaw	0.38	0.42	0.39	0.99	0.63
Brady	0.48	0.49	0.23	0.22	0.28
Brainard	0.63	0.61	0.62	0.76	0.57
Brewster		1.00	0.84	0.79	0.46
Bristow		0.48	0.64	0.58	0.58
Broadwater		0.33	0.32	0.28	0.14
Brock					0.09
Brownville	0.63	0.49	0.48	0.81	0.91
Brule	0.31	0.38	0.58	0.98	0.82
Bruning	1.29	0.93	1.13	1.13	1.16
Bruno	0.19	0.23	0.33	0.41	0.34
Brunswick	0.66	0.57	0.44	0.52	0.42
Burchard	0.45	0.61	0.54	0.47	0.35

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
Burr		0.61	0.58	0.26	0.20
Bushnell	0.06	0.05	0.05	0.09	0.09
Butte	0.62	0.44	0.44	0.48	0.42
Byron	0.36	0.43	0.56	0.97	1.36
Campbell	0.33	0.30	0.32	0.39	0.22
Carleton	0.72	0.46	0.45	0.67	0.80
Carroll		0.25	0.20	0.22	0.18
Cedar Creek	0.14	0.09	0.12	0.11	0.06
Cedar Rapids	0.50	0.58	0.58	0.56	0.56
Center	0.42	0.57	0.25	0.20	0.21
Chambers	0.50	0.41	0.40	0.58	0.53
Chapman		0.50	0.70	0.98	1.04
Chester	0.51	0.37	0.31	0.33	0.23
Clarks	1.00	0.93	0.72	0.47	0.55
Clatonia	0.22	0.18	0.40	0.59	0.33
Clearwater	0.50	0.50	0.73	0.66	0.71
Cody	0.63	0.52	0.52	0.56	0.63
Coleridge	0.46	0.25	0.24	0.23	0.21
Colon	0.25	0.17	0.20	0.32	0.55
Comstock	0.25	0.26	0.06	0.32	0.14
Concord	0.08	0.08	0.08	0.09	0.11
Cook	0.40	0.28	0.29	0.33	0.24
Cordova	0.33	0.24	0.41	0.42	0.40
Cortland	0.28	0.20	0.32	0.30	0.52
Craig	0.24	0.15	0.25	0.11	0.07
Creston	0.65	0.35	0.66	0.46	0.64
Dalton	0.55	0.52	0.11	0.10	0.11
Danbury	0.37	0.31	0.23	0.20	0.09
Dannebrog	0.51	0.63	0.39	0.33	0.28
Davenport	0.75	0.58	0.89	0.75	0.72
Davey	0.34	1.05	1.38	1.16	1.12
Dawson	0.55	0.38	0.73	0.62	1.09
Daykin	0.84	1.17	1.15	0.97	1.06
Decatur	0.41	0.47	1.15	0.97	1.18
Denton	0.84	0.60	0.75	0.63	1.18
Deweese	0.60	0.40	0.83	0.70	1.06
Diller	0.39	1.31	0.52	0.44	0.70
Dix	0.13	0.21	0.26	0.22	0.16
Dixon	0.29	0.13	0.15	0.13	0.06
Douglas	0.54	0.38	0.28	0.24	0.28
Dubois	0.84	0.21	1.15	0.97	1.16
Dunbar	0.08	0.28	0.88	0.74	1.04
Duncan	0.12	0.19	0.25	0.21	0.18
Dunning	1.00	0.38	0.31	0.26	0.26
Dwight	0.27	0.19	0.36	0.30	0.35
Edgar	0.88	0.97	0.78	0.65	0.45
Edison		0.51	0.98	0.82	0.89
Elba		0.31	0.38	0.32	0.39

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
Elk Creek		1.26	1.75	1.47	1.37
Ellsworth					0.03
Elsie		0.77	0.91	1.22	1.31
Emerson	0.62	0.29	0.27	0.22	0.54
Emmet		0.13	0.11	0.24	0.14
Enders				0.82	0.85
Ericson	1.08	0.83	0.95	1.02	1.47
Eustis	0.78	0.72	0.55	0.71	0.71
Ewing	0.94	0.83	0.92	1.24	0.78
Fairfield	1.44	0.81	0.24	1.04	0.46
Farnam	0.33	0.23	0.27	0.35	0.43
Farwell	1.13	0.99	0.78	0.87	0.55
Filley	0.86	0.69	0.61	0.51	0.40
Fordyce	0.59	0.59	1.01	1.67	2.71
Funk		0.25	0.24	0.23	0.09
Garland	0.54	0.21	0.38	0.37	0.19
Giltner	0.72	0.30	0.39	1.85	0.37
Glenvil	0.23	0.12	0.15	0.11	0.13
Goehner	0.18	0.08	0.10	0.02	0.33
Grafton		12.69	0.33	0.01	0.34
Greeley		1.00	0.35	0.37	0.43
Gresham	0.23	0.29	0.36	0.25	0.19
Guide Rock	0.38	0.41	0.34	0.36	0.29
Gurley		0.25	0.20	0.14	0.19
Hadar		0.23	0.36	0.27	0.20
Haigler	0.16	0.10	0.06		0.19
Hallam	0.18	0.26	0.06	0.30	0.27
Hampton	0.97	0.56	0.58	0.62	0.49
Hardy	0.52	0.26	0.28	0.39	0.37
Harrisburg		0.27	0.41	0.21	0.01
Harrison	0.74	0.65	0.65	1.02	1.21
Hayes Center		0.40	0.40	0.55	0.45
Heartwell		0.14	0.09		0.11
Herman	0.83	0.46	0.31	0.31	0.18
Hildreth	0.50	0.33	0.29	0.30	0.25
Holbrook	0.32	0.39	0.35	0.48	0.43
Holstein	0.30	0.35	0.33	0.52	0.56
Hordville		0.34	0.21	0.35	0.20
Hoskins		0.22	0.29	0.25	0.27
Hubbard		0.15	0.26	0.38	0.33
Hubbell		0.52	0.55		0.37
Hyannis	0.86	0.98	1.54	1.84	1.57
Inman				0.11	0.21
Ithaca		0.19	0.28	0.18	0.45
Jackson	1.28	2.11	1.74	1.98	2.23
Jansen	1.93	1.17	1.27	0.57	0.31
Johnson	0.56	0.46	0.36	0.23	0.18
Johnstown	0.31	0.18	0.52	0.30	0.26

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
Kennard		0.18	0.17	0.18	0.10
Keystone			0.38	0.74	1.33
Kilgore	1.63	1.29	0.81	0.81	0.50
Lawrence	0.69	0.53	0.62	0.58	0.58
Leigh	0.56	0.51	0.65	0.82	0.64
Lemoyne			0.13	1.34	1.86
Lewellen	0.73	0.88	0.71	0.66	0.58
Lewiston					0.09
Lindsay	1.00	1.23	0.82	1.32	0.83
Linwood	0.17	0.14	0.07	0.48	0.31
Litchfield	0.24	0.22	0.35	0.54	0.34
Lodgepole	0.28	0.21	0.31	0.23	0.17
Long Pine	0.34	0.49	0.46	0.39	0.55
Loomis	0.36	0.32	0.30	0.21	0.26
Lyman	0.14	0.16	0.15	0.24	0.17
Lynch	0.65	0.59	0.64	1.00	1.10
Madrid	0.77	0.74	0.83	1.02	0.76
Malcolm	0.56	0.18	0.42	0.33	0.30
Malmo	0.11	0.14	0.61	0.83	0.63
Marquette	0.15	0.13	0.19	0.16	0.24
Mason City	0.31	0.25	0.37	0.13	0.25
Maxwell	0.28	0.26	0.33	0.47	0.33
Maywood	0.35	0.37	0.30	0.52	0.50
McCool Junction	0.29	0.39	0.56	0.77	0.64
Meadow Grove	0.30	0.29	0.41	0.21	0.19
Merna	0.78	0.47	0.44	0.53	0.54
Merriman	0.51	0.66	0.47	0.44	0.33
Miller			0.45	0.13	0.03
Milligan	0.53	0.74	0.73	0.54	0.50
Monroe	0.43	0.83	0.79	1.16	1.13
Morse Bluff	0.86	1.08	1.29	0.80	0.81
Mullen		1.13	1.11	1.27	1.65
Murdock	0.24	0.26	0.41	0.43	0.29
Murray	0.92	0.85	0.77	0.45	0.68
Naper	0.75	0.72	0.56	0.48	0.49
Naponee	0.30	0.20	0.08		0.27
Nehawka	0.54	0.63	0.74	0.75	0.30
Nelson	0.77	1.28	1.31	1.87	2.08
Nemaha		0.08	0.07	0.10	0.08
Newcastle	0.32	0.17	0.24	0.23	0.18
Newport			0.24	0.21	0.12
Nickerson		0.23	0.23	0.18	0.30
Niobrara	0.61	0.93	0.87	0.82	0.79
North Loup		0.24	0.28	0.33	0.27
Oakdale	0.12	0.07	0.08	0.10	0.11
Oconto	0.52	0.51	0.61	0.44	0.38
Odell	0.64	0.45	0.49	0.72	0.30
Ohiowa		0.11	0.12	0.13	0.27

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
Ong		0.19	0.16		0.17
Orchard	0.63	0.46	0.57	0.67	0.84
Orleans	0.31	0.18	0.19	0.24	0.18
Otoe		0.32	0.24	0.20	0.13
Page	0.24	0.26	0.46	0.16	0.19
Palisade	1.01		0.91	1.14	1.18
Palmer	0.34	0.33	0.33	0.32	0.36
Panama	0.91	0.59	0.17	0.13	0.10
Petersburg	0.48	0.37	0.59	0.72	0.66
Phillips	0.32	0.12	0.10	0.29	0.18
Pickrell	1.42	1.76	2.38	2.21	2.57
Pilger	0.73	0.49	0.47	0.47	0.37
Platte Center	0.78	0.36	4.27	0.34	0.31
Pleasant Dale	0.27	0.57	0.59	0.51	0.39
Pleasanton	0.72	0.21	0.54	0.68	0.48
Plymouth	1.52	1.07	1.07	1.42	1.42
Polk	0.93	0.59	0.61	0.37	0.28
Potter	0.53	0.36	0.32	0.39	0.21
Prague	0.53	0.33	0.27	0.35	0.28
Primrose		0.27	0.21	0.23	0.28
Prosser		1.59	1.07	0.29	0.11
Raymond	0.56	1.07	1.65	1.97	1.66
Republican City	0.99	0.84	1.02	1.52	1.39
Rising City	0.39	0.26	0.26	0.15	0.24
Riverdale	0.20	0.30	0.80	0.76	0.85
Roca	2.06	5.27	8.24	8.13	10.18
Rockville			0.31	0.05	0.25
Rogers			0.14	0.26	0.12
Rosalie	0.28		0.10		0.17
Roseland	0.57	0.25	0.21	0.39	0.37
Royal		0.72	0.62	0.85	0.94
Rulo	0.60	0.28	0.25	0.28	0.25
Ruskin	0.55	0.33	0.62	0.97	0.83
Scotia	0.54	1.24	0.38	0.33	0.30
Shickley	1.54	1.02	1.41	1.56	1.08
Shubert	0.26	0.10	0.10	0.12	0.14
Silver Creek	0.54	0.62	0.76	0.62	0.43
Smithfield	0.88	1.26	0.79	0.20	0.18
Snyder	0.82	0.63	0.59	0.87	1.20
South Bend			1.83	0.13	0.97
Spalding				1.48	1.08
Spencer				0.83	1.11
Sprague				0.28	0.29
Springview	0.67	0.58	0.76	0.78	0.89
St Helena				0.15	1.13
St Libory				0.38	0.34
Stamford	0.36	0.17	0.17	0.11	0.10
Staplehurst	0.14	0.18	0.16	0.07	0.13

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
Stapleton		0.59	0.73	0.85	0.73
Steinauer		0.47	0.42	0.56	0.41
Stella	0.32	0.46	0.55	0.82	0.52
Sterling	0.52	0.48	0.43	0.41	0.41
Stratton	0.78	0.40	0.41	0.39	0.47
Sumner	0.68	0.63	0.53	0.57	0.66
Table Rock	0.96	0.53	0.70	0.59	0.88
Talmage	0.32	0.32	0.15	0.13	0.11
Taylor	0.38	0.16	0.21	0.24	0.34
Thedford	1.71	1.69	1.99	2.42	2.73
Thurston	0.19	0.20	0.18	0.17	0.09
Tobias	0.34	0.09	0.12	0.19	0.11
Trumbull	0.87	0.94	0.69	1.18	0.05
Tryon				0.25	0.41
Uehling	0.32	0.32	0.35	0.27	0.24
Ulysses	0.28	0.24	0.24	0.25	0.10
Unadilla	0.40	0.33	0.35	0.27	0.16
Union	0.35	0.20	0.29	0.50	1.54
Upland	0.39	0.33	0.31	0.28	0.30
Venango	0.31	0.16	0.14	0.15	0.09
Verdon		0.16	0.19	0.24	0.20
Waco	1.55	0.14	0.71	0.70	0.59
Wallace	0.89	0.38	0.39	0.31	0.45
Walton				0.56	0.86
Wellfleet		0.20	0.37	0.09	0.18
Western	0.31	0.15	0.16	0.27	0.32
Weston	0.49	0.31	0.38	0.41	0.33
Whiteclay			25.07	51.36	42.17
Wilcox	0.66		0.41	0.50	0.46
Wilsonville	0.44		0.10	0.05	0.03
Winnetoon		0.45	0.25	0.33	0.31
Winside	0.28	0.15	0.20	0.25	0.29
Wolbach	0.82	0.18	0.43	0.38	0.28
Wynot	0.63	0.62	0.45	0.69	0.36
Average:	0.55	0.52	0.58	**0.60**	**0.57**
Median:	0.50	0.37	0.38	**0.39**	**0.37**
500–999 Population					
Adams	0.44		0.54	0.31	0.36
Alda	0.93	0.80	0.82	0.59	0.73
Arnold	0.78	0.62	0.61	0.58	0.60
Axtell	0.24	0.13	0.19	0.17	0.22
Bassett	1.75	0.88	1.00	1.23	1.09
Beaver City	0.43	0.29	0.28	0.29	0.30
Beemer	0.95	0.62	0.63	0.60	0.55
Benkelman		0.80	0.85	0.83	1.08
Bennet	0.44	0.46	0.66	0.58	0.47
Bertrand	0.31	0.27	0.54	0.52	0.48

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
Bloomfield				0.71	0.65
Blue Hill	0.73	0.68	0.74	0.75	0.82
Cairo	0.39	0.54	0.50	0.51	0.39
Callaway	0.46	0.34	0.40	0.48	0.54
Cedar Bluffs	0.22	0.14	0.19	0.45	0.32
Ceresco	1.84	1.93	1.57	1.44	1.38
Chappell	0.57	0.70	0.60	0.67	0.55
Clarkson	1.90	0.82	0.93	1.15	0.71
Clay Center	0.49	0.43	0.47	0.24	0.22
Crawford				0.69	0.69
Crofton	1.19	0.68	0.85	0.86	0.79
Culbertson	0.24	0.30	0.36	0.41	0.47
Curtis	0.64	0.59	0.67	0.89	0.48
Deshler	0.44	0.48		0.42	0.42
De Witt	0.39	0.35	0.31	0.22	0.25
Dodge	0.64	0.52	0.55	0.53	0.36
Doniphan	0.97	1.62	2.07	1.59	1.11
Dorchester	0.37	0.37	0.35	0.48	0.46
Elgin	0.92	0.79	0.79	0.83	0.86
Elm Creek	0.44	0.57	0.81	0.98	0.85
Elmwood	0.53	0.49	0.39	0.31	0.50
Elwood	0.75	0.55	0.65	0.57	0.50
Exeter	0.62	0.48	0.55	0.63	0.52
Fairmont	0.38	0.38	0.58	0.34	0.49
Firth	0.50	0.91	1.49	0.92	0.63
Franklin	0.86	0.78	0.75	0.71	0.73
Ft. Calhoun	0.50	0.47	1.02	0.87	1.29
Genoa	0.42	0.42	0.51	0.37	0.45
Greenwood	0.82	0.98	0.85	0.96	1.01
Harvard	0.15	0.18	0.15	0.12	0.07
Hay Springs	0.72	0.80	0.98	1.37	1.41
Hemingford	0.52	0.45	0.62	0.71	0.61
Henderson	1.21	0.94	0.85	1.07	0.70
Hershey	0.89	0.82	0.72	0.63	0.59
Homer		0.20	0.20	0.32	0.32
Hooper	0.51	0.66	0.66	0.55	0.59
Howells	0.76	0.55	0.71	1.05	0.50
Humboldt	0.85	0.46	0.48	0.39	0.23
Humphrey	2.47	1.27	1.51	1.84	1.32
Indianola	0.57	0.51	0.52	0.80	0.75
Juniata	0.36	0.47	0.63	0.54	0.38
Kenesaw	0.22	0.37	0.41	0.31	0.30
Laurel	0.93	0.51	0.65	0.77	0.66
Lyons	0.65	0.63	0.58	0.78	0.81
Mead	0.55	1.36	2.09	0.97	0.68
Minatare	0.45	0.27	0.18	0.13	0.21
Morrill	0.56	0.76	0.56	0.67	0.63
Newman Grove	0.68	0.49	0.48	0.59	0.54

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
Osceola	1.86	0.75	0.66	0.78	0.54
Oshkosh	0.70	0.67	0.73	1.03	0.77
Osmond	1.23	0.72	0.93	0.95	1.25
Overton	0.87	0.61	0.44	0.62	0.71
Oxford	0.74	0.68	0.63	0.36	0.53
Palmyra	0.23	0.28	0.39	0.74	1.27
Pawnee City	0.73	0.40	0.44	0.52	0.58
Paxton	0.71	0.80	0.85	0.91	0.89
Peru	0.14	0.33	0.29	0.18	0.28
Ponca	0.67	0.33	0.32	0.37	0.37
Randolph	0.61	0.57	0.56	0.50	0.51
Red Cloud	1.02	0.81	0.94	0.83	0.75
Rushville		0.61	0.54	0.58	0.55
Sargent	0.53	0.52	0.47	0.89	0.56
Scribner	0.94	0.57	0.57	0.68	0.63
Shelby	0.70	0.78	0.80	0.56	0.40
St. Edward	0.62	0.40	0.48	1.26	1.86
Stuart	0.62	0.60	0.61	0.89	0.97
Tilden	0.94	0.35	0.40	0.59	1.05
Trenton	0.39	0.49	0.61	0.67	1.06
Utica	0.57	0.50	0.63	0.45	0.36
Valparaiso	0.60	0.47	0.47	0.48	0.42
Verdigre	0.73	0.56	0.69	0.63	0.69
Walthill	0.27	0.14	0.12	0.12	0.12
Wauneta	0.87	0.70	0.75	0.99	0.89
Wausa	0.58	0.43	0.55	0.63	0.49
Winnebago					0.06
Average:	0.73	0.64	0.67	**0.68**	**0.63**
Median:	0.64	0.57	0.61	**0.63**	**0.56**
1,000–2,499 Population					
Ainsworth	1.46	1.17	1.42	1.53	1.80
Albion	1.75	1.25	1.31	1.62	1.51
Alma	0.92	0.65	0.61	0.72	0.72
Arapahoe	1.40	1.07	0.94	1.01	0.90
Arlington	0.27	0.26	0.29	0.24	0.28
Atkinson	1.13	1.14	1.39	1.56	1.24
Battle Creek	0.96	0.81	0.84	1.22	1.14
Bayard	0.56	0.50	0.52	0.59	0.54
Bennington	0.76	0.88	1.19	0.53	0.57
Bridgeport	1.65	0.96	1.05	1.09	0.96
Burwell	1.09	1.03	1.22	1.22	1.38
Cambridge		0.98	1.18	1.17	1.20
Creighton	1.28	1.10	1.05	1.15	1.06
Dakota City	0.27	0.34	0.18	0.28	0.20
Eagle	0.26	0.47	0.51	0.48	0.52
Friend	0.92	0.59	0.85	0.67	0.57

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
Fullerton	0.91	0.53	0.62	0.68	0.74
Geneva	1.58	0.03	0.94	0.99	0.89
Gibbon	0.74	0.64	0.58	0.54	0.54
Gordon	1.65	1.24	1.30	1.36	1.19
Grant	1.61	1.23	1.59	1.55	1.40
Hartington	1.82	1.28	1.69	2.03	2.30
Hebron	1.61	1.16	0.94	1.14	0.86
Hickman	0.30	0.33	0.35	0.27	0.24
Imperial	1.79	1.23	1.34	1.64	1.61
Kimball	1.18	0.98	0.89	0.97	0.90
Louisville	0.81	0.68	0.75	0.77	0.57
Loup City	0.94	0.64	0.62	0.64	0.65
Madison	0.66	0.48	0.39	0.40	0.40
Martell					0.49
Milford	0.71	0.58	0.67	0.78	0.62
Mitchell	0.76	0.44	0.44	0.38	0.34
Neligh	1.70	1.09	1.42	1.49	1.13
North Bend	0.69	0.57	0.56	0.60	0.51
Oakland	0.91	0.58	0.59	0.73	0.70
Ord	1.43	1.23	1.31	1.53	1.39
Pender	1.00	0.90	0.99	1.27	1.11
Pierce	0.66	0.52	0.63	0.58	0.64
Plainview	0.95	0.70	0.57	0.78	0.52
Ravenna	0.98	0.59	0.65	0.68	0.53
Shelton	1.85	0.51	0.70	0.49	0.19
Springfield	0.13	0.59	0.55	0.56	0.89
St. Paul	1.15	0.78	0.90	1.12	1.03
Stanton	0.56	0.52	0.53	0.62	0.86
Stromsburg	1.13	1.13	1.19	1.61	1.60
Superior	1.05	1.02	0.93	1.14	1.00
Sutherland	0.39	0.50	0.39	0.40	0.36
Sutton	1.33	0.80	0.79	0.77	0.75
Syracuse	1.15	0.90	0.87	1.07	0.76
Tecumseh	0.96	0.68	0.63	0.88	0.93
Tekamah	1.01	0.73	1.01	0.88	0.83
Valley	0.76	1.20	1.39	0.60	1.11
Wakefield	0.63	0.34	0.33	0.32	0.31
Waterloo	1.74	2.00	1.81	1.31	1.29
Weeping Water	1.30	0.77	0.87	1.26	1.53
Wilber	0.40	0.37	0.37	0.35	0.40
Wisner	0.82	0.71	0.69	0.71	0.78
Wood River	0.59	0.45	0.59	1.86	0.37
Wymore	0.40	0.35	0.32	0.35	0.35
Yutan	0.26	0.19	0.27	0.21	0.28
Average:	**0.96**	**0.72**	**0.79**	**0.91**	**0.84**
Median:	**0.94**	**0.68**	**0.72**	**0.78**	**0.77**

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
2,500–4,999 Pop.					
Ashland	0.65	0.81	0.77	0.8	0.84
Auburn	1.08	0.98	0.96	0.75	0.79
Aurora	1.07	0.76	0.78	0.73	0.85
Broken Bow	1.59	1.48	1.63	1.84	1.83
Central City	1.07	0.79	0.75	0.89	0.81
Cozad	1.12	0.98	1.03	1.06	1.06
David City	0.99	0.84	0.83	0.97	1.05
Fairbury	1.13	1.01	0.94	1.09	1.26
Falls City	0.83	0.75	0.75	0.82	0.82
Gothenburg	1.11	0.93	0.79	1.79	0.96
Minden	1.04	0.84	0.77	0.84	0.73
Ogallala	1.89	1.54	1.49	1.62	1.85
O'Neill	1.96	1.62	1.59	1.83	1.77
Valentine	1.68	2.21	1.90	1.70	2.04
Wahoo	0.89	0.81	0.80	0.77	0.67
Waverly	0.68	0.47	1.11	0.52	0.81
West Point	1.58	1.45	1.44	1.33	1.32
Average:	**1.19**	**1.13**	**1.10**	**1.00**	**1.15**
Median:	**1.08**	**0.98**	**0.96**	**0.93**	**0.96**
5,000–9,999 Pop.					
Alliance	0.93	0.89	0.82	1.01	0.85
Blair	1.20	1.25	1.16	1.18	1.37
Chadron	0.85	1.18	1.28	1.22	1.20
Crete	1.17	0.63	0.58	0.68	0.77
Gering	1.46	0.74	0.68	0.68	0.75
Gretna	0.46	1.67	1.16	1.27	3.72
Holdrege	1.46	1.07	1.11	1.26	1.08
McCook	1.73	1.94	1.60	1.72	1.62
Nebraska City	1.04	1.16	1.05	1.26	1.15
Plattsmouth	0.60	0.68	0.76	0.60	0.77
Ralston	0.58	0.70	0.76	0.64	0.85
Schuyler	0.73	0.47	0.78	0.43	0.49
Seward	1.37	1.03	0.50	1.03	0.95
Sidney	1.11	2.09	0.95	1.80	1.76
Wayne	1.02	0.91	0.98	0.94	1.00
York	1.47	1.70	1.86	1.89	1.94
Average:	**1.11**	**1.06**	**1.03**	**1.11**	**1.24**
Median:	**1.11**	**0.97**	**0.96**	**1.03**	**1.04**

Town	*1990 Pull Factor*	*2000 Pull Factor*	*2005 Pull Factor*	*2010 Pull Factor*	*2015 Pull Factor*
10,000–19,999 Pop.					
Beatrice	1.12	1.29	1.19	1.16	1.18
La Vista	0.49	1.21	1.02	1.02	1.13
Lexington	1.59	1.02	1.12	1.26	1.22
Papillion	0.48	0.63	0.64	1.67	2.55
S Sioux City	1.13	0.90	0.74	0.88	0.90
Scottsbluff	1.93	2.06	2.00	2.29	2.12
Average:	**1.25**	**1.30**	**1.21**	**1.41**	**1.60**
Median:	**1.31**	**1.21**	**1.12**	**1.21**	**1.20**
20,000–99,999 Pop.					
Bellevue	0.71	0.63	0.72	0.68	0.61
Columbus	1.33	1.35	1.38	1.37	1.42
Fremont	1.23	1.28	1.28	1.21	1.33
Grand Island	1.49	1.70	1.67	1.67	1.66
Hastings	1.21	1.18	1.14	1.28	1.24
Kearney	1.41	1.76	1.75	1.84	1.80
Norfolk	1.58	1.82	1.81	1.86	1.90
North Platte	1.25	1.38	1.50	1.57	1.60
Average:	**1.19**	**1.30**	**1.32**	**1.39**	**1.38**
Median:	**1.25**	**1.35**	**1.38**	**1.47**	**1.51**
>100,000 Pop.					
Lincoln	1.09	1.32	1.28	1.07	1.08
Omaha	1.58	1.73	1.65	1.74	1.62
Average:	**1.34**	**1.52**	**1.47**	**1.48**	**1.41**
Median:	**1.34**	**1.52**	**1.47**	**1.48**	**1.41**

Note: This classification is based on the 2015 population. Some cities and towns have moved to a different class from previous years. The average and median are calculated based on the given year classification, factoring in cities/towns in that year, as a result for some classes averages and medians might not be same if calculated using the current numbers for earlier years.

Appendix Table 5. County Population, Motor Vehicle Purchases, and Average Purchase Indices by County Classes 2015

County	*2015 Population (Est.)*	*Net Taxable Motor Vehicle Purchase 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Average Purchase Index*
Rural Counties				
Antelope	6414	$21,886,015	$3,412	1.60
Arthur	456	$1,778,642	$3,901	1.83
Banner	788	$2,784,753	$3,534	1.66
Blaine	487	$2,079,296	$4,270	2.00
Boone	5315	$16,569,945	$3,118	1.46
Boyd	2006	$6,159,310	$3,070	1.44
Brown	2946	$9,957,985	$3,380	1.59
Burt	6585	$16,511,374	$2,507	1.18
Cedar	8564	$22,858,089	$2,669	1.25

County	*2015 Population (Est.)*	*Net Taxable Motor Vehicle Purchase 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Average Purchase Index*
Chase	3956	$14,914,782	$3,770	1.77
Clay	6309	$16,318,159	$2,586	1.21
Deuel	1921	$5,028,301	$2,618	1.23
Dixon	5797	$14,001,705	$2,415	1.13
Dundy	1799	$7,124,763	$3,960	1.86
Fillmore	5619	$17,723,282	$3,154	1.48
Franklin	2985	$8,545,021	$2,863	1.34
Frontier	2624	$8,479,139	$3,231	1.52
Furnas	4862	$13,565,487	$2,790	1.31
Garden	1918	$5,903,061	$3,078	1.44
Garfield	2028	$4,816,118	$2,375	1.11
Gosper	1973	$6,331,567	$3,209	1.50
Grant	641	$3,562,447	$5,558	2.61
Greeley	2429	$6,355,134	$2,616	1.23
Harlan	3452	$8,943,749	$2,591	1.22
Hayes	932	$3,698,576	$3,968	1.86
Hitchcock	2883	$8,483,408	$2,943	1.38
Hooker	732	$2,353,143	$3,215	1.51
Howard	6409	$16,287,908	$2,541	1.19
Johnson	5173	$9,835,568	$1,901	0.89
Keya Paha	804	$3,352,817	$4,170	1.96
Kimball	3689	$8,731,508	$2,367	1.11
Knox	8543	$21,688,144	$2,539	1.19
Logan	777	$3,053,926	$3,930	1.84
Loup	585	$2,013,049	$3,441	1.61
McPherson	475	$2,422,450	$5,100	2.39
Morrill	4854	$13,474,539	$2,776	1.30
Nance	3595	$9,408,360	$2,617	1.23
Nuckolls	4329	$10,566,630	$2,441	1.14
Pawnee	2659	$6,479,022	$2,437	1.14
Perkins	2944	$9,999,874	$3,397	1.59
Pierce	7208	$19,651,764	$2,726	1.28
Polk	5202	$15,767,698	$3,031	1.42
Rock	1381	$5,810,959	$4,208	1.97
Sheridan	5220	$14,462,427	$2,771	1.30
Sherman	3091	$8,907,387	$2,882	1.35
Sioux	1260	$4,632,214	$3,676	1.72
Stanton	5937	$16,000,249	$2,695	1.26
Thayer	5163	$15,736,013	$3,048	1.43
Thomas	684	$3,289,634	$4,809	2.26
Thurston	7064	$8,874,834	$1,256	0.59
Valley	4154	$12,007,750	$2,891	1.36
Webster	3625	$8,470,995	$2,337	1.10
Wheeler	750	$3,276,883	$4,369	2.05
Rural Totals:	**181996**	$510,935,853	**$2,807**	**1.33**
Average:	**3434**	$9,640,299	**$3,154**	**1.49**
Median:	**2985**	$8,731,508	**$3,031**	**1.44**

County	*2015 Population (Est.)*	*Net Taxable Motor Vehicle Purchase 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Average Purchase Index*
Small Trade Counties				
Butler	8115	$22,954,326	$2,829	1.33
Cherry	5848	$19,046,815	$3,257	1.53
Cheyenne	10167	$24,990,504	$2,458	1.15
Colfax	10520	$24,327,477	$2,312	1.08
Cuming	9125	$26,456,316	$2,899	1.36
Custer	10806	$32,204,116	$2,980	1.40
Dawes	9055	$15,690,467	$1,733	0.81
Hamilton	9190	$26,774,381	$2,913	1.37
Holt	10313	$32,957,872	$3,196	1.50
Jefferson	7263	$20,179,887	$2,778	1.30
Kearney	6585	$17,093,118	$2,596	1.22
Keith	8063	$21,755,551	$2,698	1.27
Merrick	7787	$20,014,692	$2,570	1.21
Nemaha	7046	$15,239,048	$2,163	1.01
Otoe	15984	$34,636,127	$2,167	1.02
Phelps	9296	$29,731,902	$3,198	1.50
Richardson	8094	$17,423,819	$2,153	1.01
Saline	14282	$29,495,748	$2,065	0.97
Saunders	21016	$56,202,691	$2,674	1.25
Seward	17110	$39,333,835	$2,299	1.08
Wayne	9367	$18,478,377	$1,973	0.93
Small Trade Totals:	**215032**	$544,987,069	**$2,534**	**1.20**
Average:	**10240**	$25,951,765	**$2,567**	**1.22**
Median:	**9190**	$24,327,477	**$2,596**	**1.23**
Large Trade Counties				
Adams	31587	$69,041,095	$2,186	1.03
Box Butte	11337	$27,906,802	$2,462	1.15
Buffalo	48863	$104,812,478	$2,145	1.01
Dawson	23886	$52,110,215	$2,182	1.02
Dodge	36706	$71,965,766	$1,961	0.92
Gage	21900	$47,375,162	$2,163	1.01
Hall	61680	$123,465,163	$2,002	0.94
Lincoln	35656	$83,742,174	$2,349	1.10
Madison	35039	$73,972,225	$2,111	0.99
Platte	32847	$77,324,126	$2,354	1.10
Red Willow	10829	$28,520,615	$2,634	1.24
Scotts Bluff	36261	$73,166,513	$2,018	0.95
York	13806	$37,121,285	$2,689	1.26
Large Trade Totals:	**400397**	$870,523,619	**$2,174**	**1.03**
Average:	**30800**	$66,963,355	**$2,250**	**1.07**
Median:	**32847**	$71,965,766	**$2,182**	**1.03**

County	*2015 Population (Est.)*	*Net Taxable Motor Vehicle Purchase 2015 (In Dollars)*	*Sales Per Capita 2015 (In Dollars)*	*2015 Average Purchase Index*
Non-Metro Totals:	**797425**	$1,926,446,541	**$2,416**	**1.14**
Average:	**9166**	$22,143,064	**$2,877**	**1.36**
Median:	**5797**	$15,736,013	**$2,698**	**1.28**
Metro Counties				
Cass	25512	$63,620,525	$2,494	1.17
Dakota	20781	$38,302,937	$1,843	0.86
Douglas	550064	$1,001,204,223	$1,820	0.85
Lancaster	306468	$536,281,484	$1,750	0.82
Sarpy	175692	$382,464,346	$2,177	1.02
Washington	20248	$54,494,848	$2,691	1.26
Metro Totals:	**1098765**	$2,076,368,363	**$1,890**	**0.90**
Average:	**183128**	$346,061,394	**$2,129**	**1.01**
Median:	**100602**	$223,042,436	**$2,010**	**0.95**
State Totals:	**1896190**	$4,002,814,904	**$2,111**	**1.00**
All County Average:		$43,041,020	**$2,829**	**1.34**

Source: Data reported by the Nebraska Department of Revenue

Appendix Table 6. Nebraska Sales and Use Tax by Jurisdiction 2017

Local Jurisdiction	*Local Rate*	*Total Rate (State + Local)*	*2015 Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales (2015)*	*2015 Pull Factor*	*2015 Percentage of County Trade*
Ainsworth	1.50%	7.0% (.07)	$35,756,470	1626	$21,990	1.80	94.43%
Albion	1.50%	7.0% (.07)	$29,332,113	1589	$18,459	1.51	58.26%
Alliance	1.50%	7.0% (.07)	$88,495,953	8522	$10,384	0.85	93.65%
Alma	2.00%	7.5% (.075)	$10,011,682	1146	$8,736	0.72	70.56%
Arapahoe	1.00%	6.5% (.065)	$11,129,431	1010	$11,019	0.90	31.91%
Arcadia	1.00%	6.5% (.065)	$4,065,646	303	$13,418	1.10	10.06%
Arlington	1.50%	7.0% (.07)	$4,313,989	1246	$3,462	0.28	2.79%
Arnold	1.00%	6.5% (.065)	$4,259,525	580	$7,344	0.60	4.31%
Ashland	1.50%	7.0% (.07)	$26,327,526	2558	$10,292	0.84	26.66%
Atkinson	1.50%	7.0% (.07)	$18,817,373	1241	$15,163	1.24	16.90%
Auburn	1.00%	6.5% (.065)	$32,091,074	3339	$9,611	0.79	85.70%
Bancroft	1.50%	7.0% (.07)	$3,768,892	480	$7,852	0.64	5.12%
Bassett	1.50%	7.0% (.07)	$7,374,499	557	$13,240	1.09	98.30%
Battle Creek	1.50%	7.0% (.07)	$16,569,514	1193	$13,889	1.14	2.73%
Bayard	1.00%	6.5% (.065)	$7,550,060	1148	$6,577	0.54	28.99%
Beatrice	1.50%	7.0% (.07)	$177,895,821	12388	$14,360	1.18	88.96%
Beaver City	1.00%	6.5% (.065)	$2,151,565	591	$3,641	0.30	6.17%
Beemer	1.50%	7.0% (.07)	$4,481,349	671	$6,679	0.55	6.09%
Bellevue	1.50%	7.0% (.07)	$409,823,070	55510	$7,383	0.61	24.23%
Benedict	1.50%	7.0% (.07)	$1,217,189	234	$5,202	0.43	0.60%
Benkelman	1.50%	7.0% (.07)	$11,020,551	840	$13,120	1.08	95.28%
Bennet	1.00%	6.5% (.065)	$4,827,386	845	$5,713	0.47	0.13%
Bennington	1.50%	7.0% (.07)	$11,666,049	1669	$6,990	0.57	0.13%

Local Jurisdiction	*Local Rate*	*Total Rate (State + Local)*	*2015 Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales (2015)*	*2015 Pull Factor*	*2015 Percentage of County Trade*
Bertrand	1.00%	6.5% (.065)	$4,343,123	738	$5,885	0.48	5.48%
Big Springs	1.00%	6.5% (.065)	$9,766,001	392	$24,913	2.04	61.41%
Blair	1.50%	7.0% (.07)	$133,126,894	7975	$16,693	1.37	85.99%
Bloomfield	1.00%	6.5% (.065)	$7,721,835	977	$7,904	0.65	18.81%
Blue Hill	1.00%	6.5% (.065)	$8,855,946	889	$9,962	0.82	45.13%
Brainard	1.00%	6.5% (.065)	$2,227,793	322	$6,919	0.57	5.05%
Bridgeport	1.00%	6.5% (.065)	$17,798,031	1521	$11,702	0.96	68.34%
Broken Bow	1.50%	7.0% (.07)	$79,465,457	3551	$22,378	1.83	80.37%
Brownville	1.00%	6.5% (.065)	$1,428,455	128	$11,160	0.91	3.81%
Burwell	1.50%	7.0% (.07)	$20,426,773	1211	$16,868	1.38	99.77%
Cairo	1.00%	6.5% (.065)	$3,833,525	807	$4,750	0.39	0.36%
Callaway	1.00%	6.5% (.065)	$3,462,689	522	$6,634	0.54	3.50%
Cambridge	1.50%	7.0% (.07)	$15,351,660	1051	$14,607	1.20	44.02%
Cedar Rapids	1.00%	6.5% (.065)	$2,525,775	368	$6,864	0.56	5.02%
Central City	1.00%	6.5% (.065)	$28,528,565	2886	$9,885	0.81	73.27%
Ceresco	1.50%	7.0% (.07)	$15,126,475	897	$16,863	1.38	15.32%
Chadron	2.00%	7.5% (.075)	$84,792,635	5775	$14,683	1.20	90.81%
Chambers	1.00%	6.5% (.065)	$1,704,120	265	$6,431	0.53	1.53%
Chappell	1.00%	6.5% (.065)	$6,138,064	921	$6,665	0.55	38.59%
Chester	1.00%	6.5% (.065)	$649,368	230	$2,823	0.23	2.13%
Clarks	1.00%	6.5% (.065)	$2,356,726	353	$6,676	0.55	6.05%
Clay Center	1.00%	6.5% (.065)	$1,930,752	730	$2,645	0.22	8.39%
Clearwater	1.50%	7.0% (.07)	$3,520,391	404	$8,714	0.71	9.45%
Columbus	1.50%	7.0% (.07)	$393,926,007	22797	$17,280	1.42	94.15%
Cordova	1.00%	6.5% (.065)	$666,925	137	$4,868	0.40	0.62%
Cortland	1.00%	6.5% (.065)	$2,997,709	475	$6,311	0.52	1.50%
Cozad	1.50%	7.0% (.07)	$50,102,281	3863	$12,970	1.06	20.08%
Crawford	1.50%	7.0% (.07)	$8,218,666	973	$8,447	0.69	8.80%
Creighton	1.00%	6.5% (.065)	$14,529,376	1120	$12,973	1.06	35.39%
Crete	1.50%	7.0% (.07)	$66,125,216	7037	$9,397	0.77	74.98%
Crofton	1.00%	6.5% (.065)	$6,628,244	691	$9,592	0.79	16.14%
Curtis	1.00%	6.5% (.065)	$5,222,714	897	$5,822	0.48	50.56%
Dakota County	0.50%	6.0% (.06)	$4,601,956	1906	$2,414	0.20	2.84%
Dannebrog	1.00%	6.5% (.065)	$1,016,100	302	$3,365	0.28	2.93%
David City	2.00%	7.5% (.075)	$36,202,303	2836	$12,765	1.05	82.01%
Daykin	1.00%	6.5% (.065)	$2,103,724	162	$12,986	1.06	2.92%
Decatur	1.00%	6.5% (.065)	$6,745,076	468	$14,413	1.18	15.75%
DeWeese	1.00%	6.5% (.065)	$836,613	65	$12,871	1.06	3.64%
Diller	1.00%	6.5% (.065)	$2,207,026	259	$8,521	0.70	3.06%
Dodge	1.00%	6.5% (.065)	$2,649,525	597	$4,438	0.36	0.58%
Doniphan	1.00%	6.5% (.065)	$11,453,742	847	$13,523	1.11	1.07%
Douglas	1.50%	7.0% (.07)	$600,890	174	$3,453	0.28	0.44%
Duncan	1.50%	7.0% (.07)	$828,254	368	$2,251	0.18	0.20%
Eagle	1.00%	6.5% (.065)	$6,626,051	1047	$6,329	0.52	5.49%
Edgar	1.00%	6.5% (.065)	$2,621,329	481	$5,450	0.45	11.40%
Elgin	1.00%	6.5% (.065)	$6,657,648	632	$10,534	0.86	17.88%
Elm Creek	1.00%	6.5% (.065)	$9,957,998	958	$10,395	0.85	1.30%

Local Jurisdiction	*Local Rate*	*Total Rate (State + Local)*	*2015 Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales (2015)*	*2015 Pull Factor*	*2015 Percentage of County Trade*
Elmwood	1.50%	7.0% (.07)	$3,920,018	639	$6,135	0.50	3.25%
Elwood	1.00%	6.5% (.065)	$4,123,809	682	$6,047	0.50	72.23%
Eustis	1.00%	6.5% (.065)	$3,261,790	374	$8,721	0.71	31.58%
Exeter	1.50%	7.0% (.07)	$3,429,094	538	$6,374	0.52	9.31%
Fairbury	2.00%	7.5% (.075)	$57,788,159	3751	$15,406	1.26	80.09%
Fairfield	1.00%	6.5% (.065)	$2,098,068	373	$5,625	0.46	9.12%
Falls City	1.50%	7.0% (.07)	$41,902,688	4198	$9,982	0.82	86.67%
Farnam	1.00%	6.5% (.065)	$879,233	167	$5,265	0.43	0.35%
Franklin	1.00%	6.5% (.065)	$8,150,307	920	$8,859	0.73	74.51%
Fremont	1.50%	7.0% (.07)	$429,218,770	26474	$16,213	1.33	93.57%
Friend	1.00%	6.5% (.065)	$7,052,772	1013	$6,962	0.57	8.00%
Fullerton	1.50%	7.0% (.07)	$11,363,063	1266	$8,976	0.74	66.78%
Geneva	2.00%	7.5% (.075)	$23,020,988	2131	$10,803	0.89	62.52%
Genoa	1.50%	7.0% (.07)	$5,298,181	958	$5,530	0.45	31.14%
Gering	1.50%	7.0% (.07)	$76,521,888	8334	$9,182	0.75	16.02%
Gibbon	1.00%	6.5% (.065)	$12,370,963	1879	$6,584	0.54	1.62%
Gordon	1.00%	6.5% (.065)	$22,304,860	1531	$14,569	1.19	51.57%
Gothenburg	1.50%	7.0% (.07)	$41,317,840	3514	$11,758	0.96	16.56%
Grand Island	1.50%	7.0% (.07)	$1,040,283,021	51440	$20,223	1.66	97.35%
Grant	1.00%	6.5% (.065)	$19,286,295	1133	$17,022	1.40	82.40%
Greenwood	1.00%	6.5% (.065)	$7,022,868	571	$12,299	1.01	5.82%
Gresham	1.50%	7.0% (.07)	$522,940	223	$2,345	0.19	0.26%
Gretna	1.50%	7.0% (.07)	$228,820,008	5046	$45,347	3.72	13.53%
Guide Rock	1.00%	6.5% (.065)	$750,152	209	$3,589	0.29	3.82%
Harrison	1.00%	6.5% (.065)	$3,502,966	238	$14,718	1.21	91.97%
Hartington	1.00%	6.5% (.065)	$42,300,777	1506	$28,088	2.30	62.98%
Harvard	1.00%	6.5% (.065)	$840,235	982	$856	0.07	3.65%
Hastings	1.50%	7.0% (.07)	$375,957,007	24924	$15,084	1.24	97.35%
Hay Springs	1.00%	6.5% (.065)	$9,394,814	547	$17,175	1.41	21.72%
Hebron	1.00%	6.5% (.065)	$16,270,658	1543	$10,545	0.86	53.45%
Hemingford	1.50%	7.0% (.07)	$6,003,565	801	$7,495	0.61	6.35%
Henderson	1.50%	7.0% (.07)	$8,493,197	997	$8,519	0.70	4.17%
Hickman	1.50%	7.0% (.07)	$6,210,918	2079	$2,987	0.24	0.16%
Hildreth	1.00%	6.5% (.065)	$1,037,691	346	$2,999	0.25	9.49%
Holdrege	1.50%	7.0% (.07)	$72,974,949	5561	$13,123	1.08	92.04%
Hooper	1.00%	6.5% (.065)	$6,005,051	829	$7,244	0.59	1.31%
Howells	1.50%	7.0% (.07)	$3,394,030	554	$6,126	0.50	6.76%
Hubbell	1.00%	6.5% (.065)	$300,577	67	$4,486	0.37	0.99%
Humphrey	1.50%	7.0% (.07)	$12,706,512	792	$16,044	1.32	3.04%
Hyannis	1.00%	6.5% (.065)	$3,686,255	192	$19,199	1.57	89.59%
Imperial	1.00%	6.5% (.065)	$40,288,743	2056	$19,596	1.61	85.50%
Jackson	1.50%	7.0% (.07)	$5,900,309	217	$27,190	2.23	3.64%
Jansen	1.00%	6.5% (.065)	$424,441	114	$3,723	0.31	0.59%
Juniata	1.00%	6.5% (.065)	$3,813,218	820	$4,650	0.38	0.99%
Kearney	1.50%	7.0% (.07)	$724,928,788	33021	$21,954	1.80	94.94%
Kimball	1.50%	7.0% (.07)	$26,345,471	2405	$10,954	0.90	97.67%
La Vista	2.00%	7.5% (.075)	$7,528,964	935	$8,052	0.66	11.21%

Local Jurisdiction	*Local Rate*	*Total Rate (State + Local)*	*2015 Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales (2015)*	*2015 Pull Factor*	*2015 Percentage of County Trade*
Lewellen	1.00%	6.5% (.065)	$1,477,606	210	$7,036	0.58	15.66%
Lexington	1.50%	7.0% (.07)	$149,344,914	10075	$14,823	1.22	59.85%
Lincoln	1.75%	7.25% (.0725)	$3,664,495,030	277348	$13,213	1.08	97.28%
Linwood	1.00%	6.5% (.065)	$319,930	85	$3,764	0.31	0.72%
Loomis	1.00%	6.5% (.065)	$1,214,856	390	$3,115	0.26	1.53%
Louisville	1.50%	7.0% (.07)	$8,188,558	1174	$6,975	0.57	6.78%
Loup City	1.50%	7.0% (.07)	$7,984,544	1012	$7,890	0.65	76.67%
Lyons	1.50%	7.0% (.07)	$8,004,724	815	$9,822	0.81	18.69%
Madison	1.50%	7.0% (.07)	$11,569,393	2371	$4,880	0.40	1.91%
Malcolm	1.00%	6.5% (.065)	$1,479,115	401	$3,689	0.30	0.04%
Marquette	1.50%	7.0% (.07)	$672,027	232	$2,897	0.24	1.27%
Maywood	1.50%	7.0% (.07)	$1,520,124	248	$6,130	0.50	14.72%
McCook	1.50%	7.0% (.07)	$150,194,970	7580	$19,815	1.62	95.81%
McCool Junction	1.50%	7.0% (.07)	$3,170,533	409	$7,752	0.64	1.56%
Meadow Groove	1.50%	7.0% (.07)	$686,716	300	$2,289	0.19	0.11%
Milford	1.00%	6.5% (.065)	$15,948,338	2107	$7,569	0.62	14.79%
Minden	2.00%	7.5% (.075)	$26,709,668	3006	$8,885	0.73	86.39%
Mitchell	1.50%	7.0% (.07)	$6,947,988	1666	$4,170	0.34	1.45%
Monroe	1.50%	7.0% (.07)	$3,967,460	288	$13,776	1.13	0.95%
Morrill	1.00%	6.5% (.065)	$6,990,360	912	$7,665	0.63	1.46%
Mullen	1.00%	6.5% (.065)	$10,023,145	499	$20,086	1.65	100.00%
Murray	1.00%	6.5% (.065)	$1,940,297	235	$8,257	0.68	1.61%
Nebraska City	2.00%	7.5% (.075)	$103,267,414	7335	$14,079	1.15	76.16%
Neligh	1.00%	6.5% (.065)	$21,136,182	1527	$13,842	1.13	56.75%
Nelson	1.00%	6.5% (.065)	$11,832,495	466	$25,392	2.08	30.37%
Newman Grove	1.50%	7.0% (.07)	$4,659,975	710	$6,563	0.54	0.77%
Niobrara	1.00%	6.5% (.065)	$3,361,925	350	$9,606	0.79	8.19%
Norfolk	2.00%	7.5% (.075)	$565,562,998	24366	$23,211	1.90	93.13%
North Bend	1.50%	7.0% (.07)	$7,719,330	1234	$6,256	0.51	1.68%
North Platte	1.50%	7.0% (.07)	$473,283,332	24194	$19,562	1.60	96.83%
Oakland	1.00%	6.5% (.065)	$10,263,583	1202	$8,539	0.70	23.96%
Oconto	1.00%	6.5% (.065)	$697,616	149	$4,682	0.38	0.71%
Odell	1.00%	6.5% (.065)	$1,102,592	303	$3,639	0.30	0.55%
Ogallala	1.50%	7.0% (.07)	$103,327,118	4570	$22,610	1.85	89.84%
Omaha	1.50%	7.0% (.07)	$8,762,880,332	443885	$19,741	1.62	98.17%
O'Neill	1.50%	7.0% (.07)	$79,048,222	3653	$21,639	1.77	71.01%
Ord	1.50%	7.0% (.07)	$34,884,626	2061	$16,926	1.39	86.29%
Osceola	1.50%	7.0% (.07)	$5,606,006	850	$6,595	0.54	17.21%
Oshkosh	1.50%	7.0% (.07)	$7,817,158	828	$9,441	0.77	82.87%
Osmond	1.00%	6.5% (.065)	$11,634,832	763	$15,249	1.25	32.91%
Oxford	1.50%	7.0% (.07)	$3,722,412	571	$6,519	0.53	10.67%
Palmyra	1.00%	6.5% (.065)	$8,687,936	559	$15,542	1.27	6.41%
Papillion	2.00%	7.5% (.075)	$606,847,414	19510	$31,104	2.55	35.87%
Pawnee City	1.50%	7.0% (.07)	$5,819,864	827	$7,037	0.58	51.04%
Paxton	1.00%	6.5% (.065)	$5,449,010	500	$10,898	0.89	4.74%
Pender	1.00%	6.5% (.065)	$14,247,852	1051	$13,556	1.11	86.28%

Local Jurisdiction	*Local Rate*	*Total Rate (State + Local)*	*2015 Net Taxable Sales*	*2015 Population (Est.)*	*Per Capita Sales (2015)*	*2015 Pull Factor*	*2015 Percentage of County Trade*
Peru	1.00%	6.5% (.065)	$2,724,722	798	$3,414	0.28	7.28%
Petersburg	1.00%	6.5% (.065)	$2,598,009	323	$8,043	0.66	5.16%
Pierce	1.00%	6.5% (.065)	$13,719,379	1748	$7,849	0.64	38.80%
Plainview	1.50%	7.0% (.07)	$7,792,544	1221	$6,382	0.52	22.04%
Platte Center	1.50%	7.0% (.07)	$1,272,911	338	$3,766	0.31	0.30%
Plattsmouth	1.50%	7.0% (.07)	$61,243,158	6502	$9,419	0.77	50.73%
Plymouth	1.50%	7.0% (.07)	$6,713,141	387	$17,347	1.42	9.30%
Ponca	1.50%	7.0% (.07)	$4,264,554	940	$4,537	0.37	34.26%
Ralston	1.50%	7.0% (.07)	$62,224,372	5994	$10,381	0.85	0.70%
Randolph	1.00%	6.5% (.065)	$5,670,181	920	$6,163	0.51	8.44%
Ravenna	1.50%	7.0% (.07)	$8,924,950	1373	$6,500	0.53	1.17%
Red Cloud	1.50%	7.0% (.07)	$8,851,577	963	$9,192	0.75	45.11%
Republican City	1.00%	6.5% (.065)	$2,608,927	154	$16,941	1.39	18.39%
Rushville	1.50%	7.0% (.07)	$5,725,565	850	$6,736	0.55	13.24%
Sargent	1.50%	7.0% (.07)	$3,507,755	509	$6,891	0.56	3.55%
Schuyler	1.50%	7.0% (.07)	$36,942,272	6171	$5,986	0.49	73.54%
Scottsbluff	1.50%	7.0% (.07)	$383,629,335	14802	$25,917	2.12	80.32%
Scribner	1.50%	7.0% (.07)	$6,518,259	846	$7,705	0.63	1.42%
Seward	1.50%	7.0% (.07)	$83,342,062	7167	$11,629	0.95	77.28%
Shelton	1.00%	6.5% (.065)	$2,444,245	1064	$2,297	0.19	0.32%
Sidney	2.00%	7.5% (.075)	$149,248,622	6942	$21,499	1.76	98.41%
Silver Creek	1.00%	6.5% (.065)	$1,883,078	358	$5,260	0.43	4.84%
South Sioux City	1.50%	7.0% (.07)	$1,189,068	100	$11,891	0.97	0.98%
Spencer	1.00%	6.5% (.065)	$5,849,811	433	$13,510	1.11	50.72%
Springfield	1.50%	7.0% (.07)	$17,224,874	1584	$10,874	0.89	1.02%
Springview	1.00%	6.5% (.065)	$2,555,906	236	$10,830	0.89	96.27%
St. Edward	1.00%	6.5% (.065)	$29,747,106	2358	$12,615	1.03	85.82%
St. Paul	1.00%	6.5% (.065)	$29,747,106	2358	$12,615	1.03	85.82%
Stanton	1.50%	7.0% (.07)	$15,892,534	1519	$10,462	0.86	88.59%
Sterling	1.00%	6.5% (.065)	$2,289,828	460	$4,978	0.41	9.79%
Stromsburg	1.50%	7.0% (.07)	$22,088,823	1132	$19,513	1.60	67.82%
Stuart	1.00%	6.5% (.065)	$7,095,260	597	$11,885	0.97	6.37%
Superior	1.00%	6.5% (.065)	$23,051,012	1884	$12,235	1.00	59.16%
Sutton	1.50%	7.0% (.07)	$13,130,119	1440	$9,118	0.75	57.08%
Syracuse	1.00%	6.5% (.065)	$18,540,439	1993	$9,303	0.76	13.67%
Tecumseh	1.50%	7.0% (.07)	$18,537,399	1626	$11,401	0.93	79.22%
Tekamah	1.50%	7.0% (.07)	$17,651,861	1743	$10,127	0.83	41.21%
Terrytown	1.00%	6.5% (.065)	$17,651,861	1743	$10,127	0.83	41.21%
Tilden	1.50%	7.0% (.07)	$8,032,318	626	$12,831	1.05	1.32%
Uehling	1.00%	6.5% (.065)	$666,338	228	$2,923	0.24	0.15%
Upland	0.50%	6.0% (.06)	$490,311	135	$3,632	0.30	4.48%
Utica	1.50%	7.0% (.07)	$3,733,407	842	$4,434	0.36	3.46%
Valentine	1.50%	7.0% (.07)	$70,522,850	2836	$24,867	2.04	96.18%
Valley	1.50%	7.0% (.07)	$28,652,895	2117	$13,535	1.11	0.32%
Verdigre	1.50%	7.0% (.07)	$4,646,413	552	$8,417	0.69	11.32%
Wahoo	1.50%	7.0% (.07)	$36,894,503	4511	$8,179	0.67	37.37%

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Wakefield	1.00%	6.5% (.065)	$5,492,722	1451	$3,785	0.31	44.12%
Waterloo	2.00%	7.5% (.075)	$16,456,891	1044	$15,763	1.29	0.18%
Wausa	1.00%	6.5% (.065)	$3,632,734	607	$5,985	0.49	8.85%
Waverly	1.00%	6.5% (.065)	$36,786,714	3739	$9,839	0.81	0.98%
Wayne	1.50%	7.0% (.07)	$68,014,300	5569	$12,213	1.00	95.87%
Weeping Water	1.50%	7.0% (.07)	$19,542,849	1050	$18,612	1.53	16.19%
West Point	1.50%	7.0% (.07)	$54,096,590	3368	$16,062	1.32	73.47%
Wilber	1.50%	7% (.07)	$9,030,446	1870	$4,829	0.40	10.24%
Wisner	1.50%	7.0% (.07)	$11,280,494	1184	$9,527	0.78	15.32%
Wood River	1.50%	7.0% (.07)	$6,126,391	1367	$4,482	0.37	0.57%
Wymore	1.50%	7.0% (.07)	$6,041,132	1414	$4,272	0.35	3.02%
York	2.00%	7.5% (.075)	$186,258,097	7864	$23,685	1.94	91.51%

Note: Source Nebraska Dept. of Revenue, Sales and Use Tax Division, Effective Jan. 1, 2017 (updated 09/02/2016) and authors' calculations.

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