CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Nemaha County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	2,917,500	739,509	3.283
Debt Service	10-113				
Road & Bridge	68-5,101	7	3,800,000	2,684,391	11.915
Historical		8	15,500	14,515	0.065
Fair Premium	2-129	8	6,800	6,287	0.028
Conservation District	2-19076	9	35,000	32,446	0.145
Employee Benefits	12-16102	9	2,135,183	1,893,812	8.406
Election	25-22019	10	140,150	129,512	0.575
Ambulance	65-6113	10	900,000	662,914	2.943
Int./Dev. Disabilities	19-4011	11	110,000	102,571	0.456
Noxious Weed	2-1318	11	315,250	195,427	0.868
Mental Health	65-215	12	66,072	61,507	0.273
Sheltered Workshop Bldg.	19-4004	12	12,000		0.000
Abandoned Cemeteries	19-3106	13	5,500	4,945	0.022
Economic Development	19-4102	13	60,000	55,772	0.248
Law Enforcement	19-4421	14	1,900,000	1,689,258	7.498
		14			
Parks & Recreation		15	8,883		
Title III C-1		15	219,436		
Title III C-2		16	136,238		
Special Machinery		16	576,331		
Capital Outlay		17	723,754		
ROD Tech Fund		17	37,188		
Clerk Tech Fund		18	8,577		
Treasurer Tech Fund		18	17,960		
Old Enhanced 911 Cell		19	4,730		
Enhanced 911 Phone/Cell		19	111,286		
Solid Waste		20	298,560		
Alcohol Control		20	16,317		
Transportation for Aging		21	322,550		
		21			
Totals		xxxxx	4,950,632	2,109,480	36.725

		County Clerk's Use Only
Budget Hearing Notice		
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	22	
Combined Rate and Budget Hearing 2		225,301,001
RNR Hearing Notice		Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization	23	

Revenue Neutral Rate: 35.345

Assisted by:

Address:

Email:

Attest: August 29 2022
Mary Kay Schulteis
County Clerk

Governing Body

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,175,527	76,903	1,737	7,940	12,365	332
Debt Service						
Road & Bridge	2,463,159	161,137	3,633	16,640	25,909	694
Historical	14,460	946	21	98	152	4
Fair Premium	6,345	415	9	43	67	2
Conservation District	32,809	2,146	48	222	345	9
Employee Benefits	2,002,216	130,982	2,953	13,526	21,060	564
Election	129,855	8,495	192	877	1,366	37
Ambulance	667,904	43,693	985	4,512	7,025	188
Int./Dev. Disabilities	103,332	6,760	152	698	1,087	29
Noxious Weed	164,866	10,785	243	1,114	1,734	46
Mental Health	62,421	4,083	92	422	657	18
Sheltered Workshop Bldg						
Abandoned Cemeteries	5,322	348	8	36	56	2
Economic Development	56,398	3,689	83	381	593	16
Law Enforcement	1,611,706	105,436	2,377	10,888	16,953	454
TOTAL	8,496,320	555,818	12,533	57,397	89,369	2,395

County Treas Motor Vehicle Estimate 555,818

County Treas Recreational Vehicle Estimate 12,533

County Treas 16/20M Vehicle Estimate 57,397

County Treas Commercial Vehicle Tax Estimate 89,369

County Treas Watercraft Tax Estimate 2,395

Motor Vehicle Factor 0.06542

Recreational Vehicle Factor 0.00148

16/20M Vehicle Factor 0.00676

Commercial Vehicle Factor 0.01052

Watercraft Factor 0.00028

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Special Administration	General Fund	84,936	95,000	85,000	KSA 8-145
General Fund	Capital Outlay Fund	360,000	-	-	KSA 19-120
General Fund (Diversion	Capital Outlay Fund	15,000	-	-	KSA 19-120
General Fund (EP)	Capital Outlay Fund	3,700	-	-	KSA 19-120
Road & Bridge Fund (Y	Special Machinery Fund	270,000	-	-	KSA 68-141g
Road & Bridge Fund	Special Machinery Fund	-	-	-	KSA 19-119
Noxious Weed Fund	Capital Outlay Fund	-	-	-	KSA 2-1318
Law Enforcement Fund	Capital Outlay Fund	60,000	-	-	KSA 19-120
Transportation Fund	Capital Outlay Fund	60,000	-	-	KSA 19-120
Election Fund	Capital Outlay Fund	30,000	-	-	KSA 19-120
	Total	883636	95000	85000	
	Adjustments*				
	Adjusted Totals	883636	95000	85000	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

Nemaha County

State of Kansas
County
2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Nemaha County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
None							
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Nemaha County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,051	304,153	303,059
Receipts:			
Ad Valorem Tax	1,002,288	1,175,527	xxxxxxxxxxxxxxxx
Delinquent Tax	6,832	0	0
Motor Vehicle Tax	26,082	69,662	76,903
Recreational Vehicle Tax	583	1,386	1,737
16/20M Vehicle Tax		6,385	7,940
Commercial Vehicle Tax	4,147	10,243	12,365
Watercraft Tax	0	136	332
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Vehicle Rental Tax	40		
Interest Current Tax	61,729	75,000	60,000
Pioneer Building Rent	20,164	20,000	20,000
Liquor Tax	7,383	5,500	8,000
Severed Mineral Tax	2,093	1,500	1,500
Local Sales Tax	1,217,904	950,000	1,200,000
Filing Fees	760	750	750
Officer Fees/Misc Fees	130,795	100,000	120,000
Worthless Check Fees	130	200	100
Juvenile Supervision Fees	243	50	100
Fish and Game Agent Fees	331	300	300
Sheriff's Booking Fees	3,618	2,500	3,000
Sewage Permits	1,500	300	900
Maps	709	450	450
Copies	5,552	2,500	3,500
Transfers	84,936	95,000	85,000
Prisoner Medical Fees	11,773	3,500	5,000
Reimbursement from Appraiser	7,779	8,000	7,000
Drug Awareness	38	10	10
Attorney Fees	10,220	8,500	8,500
Community Building Rent	4,280	4,000	10,000
Meals on Wheels Fees	57,337	2,500	2,500
Diversion Fees	15,017	14,000	14,000
Inmate Meals Revenue	2,772	0	0
Recycling Fees	107,188	35,000	80,000
Emergency Preparedness	13,972	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	87,423	90,000	90,000
Neighborhood Revitalization Rebate	-28,779	-32,365	-19,955
Miscellaneous	93,031	75,000	75,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,959,870**	**2,725,534**	**1,874,932**
Resources Available:	**3,009,921**	**3,029,687**	**2,177,991**

Nemaha County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,009,921	3,029,687	2,177,991
Expenditures:			
County Commissioners	130,629	234,817	234,817
County Clerk	134,933	171,500	171,500
County Treasurer	198,128	214,000	224,000
County Attorney/Counselor	141,206	155,000	169,500
Register of Deeds	114,888	124,500	136,500
Alcohol & Drug Awareness	0	0	0
Courthouse General	687,321	750,000	750,000
Health Officer	28,838	8,000	100,508
District Court	35,525	78,100	78,750
Jury	0	0	0
Emergency Preparedness	64,063	65,000	69,732
Community Building	21,644	25,000	25,000
Community Health	52,000	78,000	0
Nemaha County Aging	181,971	222,500	291,500
Meals on Wheels	18,467	15,000	15,000
Diversion	15,000	14,000	14,000
District Court 4 Counties	9,257	12,411	12,393
Three Rivers, Inc.	18,000	0	1,200
Appraiser	203,463	250,600	294,400
Inmate Meal Fund	1,182	0	0
Juvenile Detention	0	0	0
Recycling	220,244	220,000	239,500
Nemaha County Free Fair	18,200	18,200	19,200
ROZ Program Funding	35,320	45,000	45,000
Pioneer Building	15,649	25,000	25,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	2,345,928	2,726,628	2,917,500
Transfer to Capital Outlay	360,000	0	0
Adjustment to Match Auditor	-160		
Cash Forward (2023 column)			
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,705,768**	**2,726,628**	**2,917,500**
Unencumbered Cash Balance Dec 31	304,153	303,059	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,706,299	2,726,628	2,917,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,917,500
		Tax Required	739,509
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	739,509

CPA Summary

Nemaha County 2023

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commissioners			
Salaries	93,072	234,817	234,817
Contractual	35,559		
Commodities	1,998		
Capital Outlay			
Total	130,629	234,817	234,817
County Clerk			
Salaries	133,611	164,000	164,000
Contractual	298	1,000	1,000
Commodities	1,024	6,500	6,500
Capital Outlay		0	0
Total	134,933	171,500	171,500
County Treasurer			
Salaries	198,128	210,000	222,000
Contractual	0	2,000	1,000
Commodities	0	2,000	1,000
Capital Outlay		0	0
Total	198,128	214,000	224,000
County Attorney/Counselor			
Salaries	139,908	155,000	159,500
Contractual	1,180		5,000
Commodities	118		5,000
Capital Outlay			
Total	141,206	155,000	169,500
Register of Deeds			
Salaries	112,768	120,000	132,000
Contractual	200	2,500	2,500
Commodities	1,920	2,000	2,000
Capital Outlay		0	.
Total	114,888	124,500	136,500
Alcohol & Drug Awareness			
Salaries		0	0
Contractual	0		
Commodities			
Capital Outlay			
Total	0	0	0
Courthouse General			
Salaries	70,858	750,000	750,000
Contractual	517,560		
Commodities	98,903		
Capital Outlay			
Total	687,321	750,000	750,000
Health Officer			
Salaries	8,207		85,000
Contractual	20,044	8,000	7,754
Commodities	587		7,754
Capital Outlay			
Total	28,838	8,000	100,508
Total - Page 6b	**1,435,943**	**1,657,817**	**1,786,825**

Nemaha County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
District Court			
Contractual	10,492		
Attorney Fees	22,265	78,100	78,750
Commodities	2,768		
Capital Outlay			
Total	35,525	78,100	78,750
Jury			
Salaries	0	0	0
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Emergency Preparedness			
Salaries	48,206	45,000	54,232
Contractual	5,428	7,500	7,000
Commodities	6,729	12,500	8,500
Transfer to Capital Outlay	3,700	0	0
Total	64,063	65,000	69,732
Community Building			
Expenditures	21,644	25,000	25,000
Total	21,644	25,000	25,000
Community Health			
Salaries			
Contractual	52,000	78,000	
Commodities			
Capital Outlay			
Total	52,000	78,000	0
Nemaha County Aging			
Contractual	1,183	5,000	
Grant Match	180,000	216,500	291,500
Commodities	788	1,000	
Capital Outlay			
Total	181,971	222,500	291,500
Meals on Wheels			
Salaries		15,000	15,000
Contractual			
Commodities	18,467		
Capital Outlay			
Total	18,467	15,000	15,000
Diversion			
Salaries		14,000	14,000
Contractual			
Commodities	0		
Transfer to Capital Outlay	15,000		
Total	15,000	14,000	14,000
Total - Page 6c	**388,670**	**497,600**	**493,982**

Nemaha County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
District Court 4 Counties			
Contractual	9,257	12,411	12,393
Total	9,257	12,411	12,393
Three Rivers, Inc.			
Salaries		0	1,200
Contractual	18,000		
Commodities			
Capital Outlay			
Total	18,000	0	1,200
Appraiser			
Salaries	188,885	222,600	247,400
Contractual	8,571	13,000	16,000
Commodities	6,007	15,000	31,000
Capital Outlay		0	0
Total	203,463	250,600	294,400
Inmate Meal Fund			
Salaries	1,063	0	0
Contractual			
Commodities	119		
Capital Outlay			
Total	1,182	0	0
Juvenile Detention			
Salaries		0	0
Contractual	0		
Commodities			
Capital Outlay			
Total	0	0	0
Recycling			
Salaries	167,059	220,000	187,000
Contractual	26,684		21,000
Commodities	26,501		31,500
Capital Outlay			
Total	220,244	220,000	239,500
Nemaha County Free Fair			
Salaries			
Contractual	18,200	18,200	19,200
Commodities			
Capital Outlay			
Total	18,200	18,200	19,200
ROZ Program Funding			
Salaries			
Contractual	35,320	45,000	45,000
Commodities			
Capital Outlay			
Total	35,320	45,000	45,000
Total - Page 6d	**505,666**	**546,211**	**611,693**

Nemaha County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Pioneer Building			
Expenditures	15,649	25,000	25,000
Total	15,649	25,000	25,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page6e	**15,649**	**25,000**	**25,000**

Nemaha County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	1,435,943	1,657,817	1,786,825
Total - Page 6c	388,670	497,600	493,982
Total - Page 6d	505,666	546,211	611,693
Total - Page 6e	15,649	25,000	25,000
Total Detail Expenditures**	**2,345,928**	**2,726,628**	**2,917,500**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Nemaha County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	354,331	515,763	205,034
Receipts:			
Ad Valorem Tax	2,806,796	2,463,159	xxxxxxxxxxxxxxxx
Delinquent Tax	31,050	0	0
Motor Vehicle Tax	213,647	194,613	161,137
Recreational Vehicle Tax	4,777	3,873	3,633
16/20M Vehicle Tax		17,842	16,640
Commercial Vehicle Tax	33,971	28,620	25,909
Watercraft Tax	0	378	694
Special City & County Highway	539,716	475,102	475,000
Vehicle Rental Tax	327		
Miscellaneous Reimbursements	287,177	300,000	300,000

Nemaha County 2023

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	4,191,393	3,931,534	1,115,609
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Personal Services	585,306	590,000	608,375
Construction Personal Services	111,244	160,000	178,375
Contractual Services	60,833	1,100,000	1,118,375
Transfer to Special Mach (End of Year)	270,000		
Transfer to Special Machinery & Equip	0	0	0
Commodities	2,648,247	1,876,500	1,894,875
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,675,630**	**3,726,500**	**3,800,000**
Unencumbered Cash Balance Dec 31	515,763	205,034	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	3,678,072	3,726,500	3,800,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,800,000
		Tax Required	2,684,391
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,684,391

CPA Summary

Nemaha County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	155	253	156
Receipts:			
Ad Valorem Tax	15,372	14,460	xxxxxxxxxxxxxxxx
Delinquent Tax	73	0	0
Motor Vehicle Tax	503	1,064	946
Recreational Vehicle Tax	11	21	21
16/20 M Vehicle Tax		98	98
Commercial Vehicle Tax	80	156	152
Watercraft Tax	0	2	4
Vehicle Rental Tax	1		
Neighborhood Revitalization Rebate	-442	-398	-392
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**15,598**	**15,403**	**829**
Resources Available:	**15,753**	**15,656**	**985**
Expenditures:			
Appropriation	15,500	15,500	15,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**15,500**	**15,500**	**15,500**
Unencumbered Cash Balance Dec 31	253	156	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	15,500	15,500	15,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,500
		Tax Required	14,515
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	14,515

Adopted Budget **Fair Premium**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	56	213	147
Receipts:			
Ad Valorem Tax	6,497	6,345	xxxxxxxxxxxxxxxx
Delinquent Tax	68	0	0
Motor Vehicle Tax	488	447	415
Recreational Vehicle Tax	11	9	9
16/20 M Vehicle Tax		41	43
Commercial Vehicle Tax	78	66	67
Watercraft Tax	0	1	2
Vehicle Rental Tax	1		
Neighborhood Revitalization Rebate	-186	-175	-170
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**6,957**	**6,734**	**366**
Resources Available:	**7,013**	**6,947**	**513**
Expenditures:			
Appropriation	6,800	6,800	6,800
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**6,800**	**6,800**	**6,800**
Unencumbered Cash Balance Dec 31	213	147	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	6,800	6,800	6,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,800
		Tax Required	6,287
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	6,287

CPA Summary

Nemaha County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	168	857	660
Receipts:			
Ad Valorem Tax	33,296	32,809	xxxxxxxxxxxxxxxx
Delinquent Tax	368	0	0
Motor Vehicle Tax	2,518	2,298	2,146
Recreational Vehicle Tax	57	46	48
16/20 M Vehicle Tax		211	222
Commercial Vehicle Tax	400	338	345
Watercraft Tax	0	4	9
Vehicle Rental Tax	4		
Neighborhood Revitalization Rebate	-954	-903	-876
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**35,689**	**34,803**	**1,894**
Resources Available:	**35,857**	**35,660**	**2,554**
Expenditures:			
Appropriation	35,000	35,000	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**35,000**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	857	660	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	35,000	35,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	32,446
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	32,446

Adopted Budget

Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	238,356	123,390	123,390
Receipts:			
Ad Valorem Tax	1,682,527	2,002,216	xxxxxxxxxxxxxxxx
Delinquent Tax	19,581	0	0
Motor Vehicle Tax	158,699	116,686	130,982
Recreational Vehicle Tax	3,549	2,322	2,953
16/20 M Vehicle Tax		10,698	13,526
Commercial Vehicle Tax	25,234	17,160	21,060
Watercraft Tax	0	226	564
Vehicle Rental Tax	243		
Neighborhood Revitalization Rebate	-48,206	-55,125	-51,104
Miscellaneous	2,749		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,844,376**	**2,094,183**	**117,981**
Resources Available:	**2,082,732**	**2,217,573**	**241,371**
Expenditures:			
Clothing Allowance	4,583	5,500	5,500
Workers Comp	44,507	40,000	40,000
Social Security	276,810	283,750	324,750
Retirement	355,501	433,750	433,750
Insurance/Def Comp	1,273,760	1,312,894	1,312,894
Unemployment	3,539	4,000	4,000
Cash Forward (2023 column)			
Miscellaneous	642	14,289	14,289
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,959,342**	**2,094,183**	**2,135,183**
Unencumbered Cash Balance Dec 31	123,390	123,390	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,077,894	2,094,183	2,135,183
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,135,183
		Tax Required	1,893,812
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,893,812

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Nemaha County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-915	3,166	3,166
Receipts:			
Ad Valorem Tax	111,209	129,855	xxxxxxxxxxxxxxxx
Delinquent Tax	1,178	0	0
Motor Vehicle Tax	8,397	7,711	8,495
Recreational Vehicle Tax	188	153	192
16/20 M Vehicle Tax		707	877
Commercial Vehicle Tax	1,335	1,134	1,366
Watercraft Tax	0	15	37
Vehicle Rental Tax	13		
Neighborhood Revitalization Rebate	-3,187	-3,575	-3,495
Miscellaneous	3,683		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**122,816**	**136,000**	**7,472**
Resources Available:	**121,901**	**139,166**	**10,638**
Expenditures:			
Personal Services	49,662	58,000	62,150
Contractual Services	33,880	65,000	65,000
Transfer to Capital Outlay	30,000		
Commodities	5,193	13,000	13,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**118,735**	**136,000**	**140,150**
Unencumbered Cash Balance Dec 31	3,166	3,166	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	119,540	136,000	140,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	140,150
		Tax Required	129,512
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	129,512

Adopted Budget **Ambulance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	302,729	377,588	198,572
Receipts:			
Ad Valorem Tax	817,846	667,904	xxxxxxxxxxxxxxxx
Delinquent Tax	9,650	0	0
Motor Vehicle Tax	72,499	56,695	43,693
Recreational Vehicle Tax	1,621	1,128	985
16/20 M Vehicle Tax		5,198	4,512
Commercial Vehicle Tax	11,528	8,338	7,025
Watercraft Tax	0	110	188
Vehicle Rental Tax	111		
Neighborhood Revitalization Rebate	-23,422	-18,389	-17,889
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**889,833**	**720,984**	**38,514**
Resources Available:	**1,192,562**	**1,098,572**	**237,086**
Expenditures:			
Contractual Services	814,974	900,000	900,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**814,974**	**900,000**	**900,000**
Unencumbered Cash Balance Dec 31	377,588	198,572	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,000,000	900,000	900,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	900,000
		Tax Required	662,914
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	662,914

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Int./Dev. Disabilities**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	277	1,827	1,471
Receipts:			
Ad Valorem Tax	104,720	103,332	xxxxxxxxxxxxxxxx
Delinquent Tax	1,072	0	0
Motor Vehicle Tax	7,405	7,264	6,760
Recreational Vehicle Tax	166	145	152
16/20 M Vehicle Tax		666	698
Commercial Vehicle Tax	1,177	1,068	1,087
Watercraft Tax	0	14	29
Vehicle Rental Tax	11		
Neighborhood Revitalization Rebate	-3,001	-2,845	-2,768
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**111,550**	**109,644**	**5,958**
Resources Available:	**111,827**	**111,471**	**7,429**
Expenditures:			
Appropriation	110,000	110,000	110,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**110,000**	**110,000**	**110,000**
Unencumbered Cash Balance Dec 31	1,827	1,471	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	110,000	110,000	110,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	110,000
		Tax Required	102,571
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	102,571

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	18,558	16,135	1,175
Receipts:			
Ad Valorem Tax	188,249	164,866	xxxxxxxxxxxxxxxx
Delinquent Tax	1,886	0	0
Motor Vehicle Tax	13,507	13,060	10,785
Recreational Vehicle Tax	302	260	243
16/20 M Vehicle Tax		1,197	1,114
Commercial Vehicle Tax	2,148	1,921	1,734
Watercraft Tax	0	25	46
Vehicle Rental Tax	21		
Reimbursements		95,000	110,000
Neighborhood Revitalization Rebate	-5,398	-4,539	-5,274
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**200,715**	**271,790**	**118,648**
Resources Available:	**219,273**	**287,925**	**119,823**
Expenditures:			
Personal Services	127,404	135,000	148,500
Contractual Services	3,149	1,750	1,750
Commodities	214,538	150,000	165,000
Transfer to Capital Outlay		0	0
Reimbursements (Budget Credits)	-141,953		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**203,138**	**286,750**	**315,250**
Unencumbered Cash Balance Dec 31	16,135	1,175	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	286,750	286,750	315,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	315,250
		Tax Required	195,427
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	195,427

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28	966	953
Receipts:			
Ad Valorem Tax	61,307	62,421	xxxxxxxxxxxxxxxx
Delinquent Tax	662	0	0
Motor Vehicle Tax	4,651	4,249	4,083
Recreational Vehicle Tax	104	85	92
16/20 M Vehicle Tax		390	422
Commercial Vehicle Tax	740	625	657
Watercraft Tax	0	8	18
Vehicle Rental Tax	7		
Neighborhood Revitalization Rebate	-1,757	-1,719	-1,660
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**65,714**	**66,059**	**3,612**
Resources Available:	**65,742**	**67,025**	**4,565**
Expenditures:			
Appropriation	64,776	66,072	66,072
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**64,776**	**66,072**	**66,072**
Unencumbered Cash Balance Dec 31	966	953	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	64,776	66,072	66,072
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,072
		Tax Required	61,507
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	61,507

Adopted Budget **Sheltered Workshop Bldg.**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,254	25,674	16,674
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	37	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Rent	3,383	3,000	3,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,420**	**3,000**	**3,000**
Resources Available:	**25,674**	**28,674**	**19,674**
Expenditures:			
Repairs/Renovations	0	12,000	12,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**12,000**	**12,000**
Unencumbered Cash Balance Dec 31	25,674	16,674	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	12,000	12,000	12,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Abandoned Cemeteries**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,994	496	238
Receipts:			
Ad Valorem Tax	838	5,322	xxxxxxxxxxxxxxxx
Delinquent Tax	47	0	0
Motor Vehicle Tax	30	53	348
Recreational Vehicle Tax	0	1	8
16/20 M Vehicle Tax		5	36
Commercial Vehicle Tax	5	8	56
Watercraft Tax		0	2
Vehicle Rental Tax	0		
Neighborhood Revitalization Rebate	-23	-147	-133
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**897**	**5,242**	**317**
Resources Available:	**5,891**	**5,738**	**555**
Expenditures:			
Mowing/Repairs	5,395	5,500	5,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**5,395**	**5,500**	**5,500**
Unencumbered Cash Balance Dec 31	496	238	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	5,500	5,500	5,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,500
		Tax Required	4,945
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	4,945

Adopted Budget **Economic Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	216	1,164	971
Receipts:			
Ad Valorem Tax	56,848	56,398	xxxxxxxxxxxxxxxx
Delinquent Tax	629	0	0
Motor Vehicle Tax	4,310	3,936	3,689
Recreational Vehicle Tax	97	78	83
16/20 M Vehicle Tax		361	381
Commercial Vehicle Tax	686	579	593
Watercraft Tax	0	8	16
Vehicle Rental Tax	7		
Neighborhood Revitalization Rebate	-1,629	-1,553	-1,505
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**60,948**	**59,807**	**3,257**
Resources Available:	**61,164**	**60,971**	**4,228**
Expenditures:			
Appropriation	60,000	60,000	60,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**60,000**	**60,000**	**60,000**
Unencumbered Cash Balance Dec 31	1,164	971	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	60,000	60,000	60,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,000
		Tax Required	55,772
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	55,772

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-16,142	28,858	4,218
Receipts:			
Ad Valorem Tax	1,635,120	1,611,706	xxxxxxxxxxxxxxxx
Delinquent Tax	16,153	0	0
Motor Vehicle Tax	115,777	113,462	105,436
Recreational Vehicle Tax	2,589	2,258	2,377
16/20 M Vehicle Tax		10,402	10,888
Commercial Vehicle Tax	18,409	16,686	16,953
Watercraft Tax	0	220	454
Vehicle Rental Tax	177		
Vehicle Inspection	0	0	0
Dispatch Services	43,200	40,000	76,000
Collections	56,887	25,000	40,000
Neighborhood Revitalization Rebate	-46,874	-44,374	-45,584
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,841,438**	**1,775,360**	**206,524**
Resources Available:	**1,825,296**	**1,804,218**	**210,742**
Expenditures:			
Personal Services	940,615	1,055,000	1,144,400
Dispatcher Salaries	429,329	400,000	433,900
Contractual Services	121,726	95,000	118,900
Commodities	148,838	170,000	148,900
Building Repairs	0	20,000	0
Vehicle Fund	96,078	60,000	53,900
Transfer to Capital Outlay	60,000	0	0
Adjustment to Match Auditor	-148		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,796,438**	**1,800,000**	**1,900,000**
Unencumbered Cash Balance Dec 31	28,858	4,218	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,800,000	1,800,000	1,900,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,900,000
		Tax Required	1,689,258
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,689,258

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,113	2,996	883
Receipts:			
Liquor Tax	7,383	5,500	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,383**	**5,500**	**8,000**
Resources Available:	**9,496**	**8,496**	**8,883**
Expenditures:			
Contractual Services	6,500	7,613	8,883
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,500**	**7,613**	**8,883**
Unencumbered Cash Balance Dec 31	2,996	883	0
2021/2022/2023 Budget Authority Amoun	6,500	7,613	8,883

Adopted Budget

Title III C-1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,188	5,668	5,668
Receipts:			
Grant Match County	75,000	125,000	133,768
Nutrition Grants	21,522	35,000	35,000
Nutrition Program Income	36,351	45,000	45,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**132,873**	**205,000**	**213,768**
Resources Available:	**147,061**	**210,668**	**219,436**
Expenditures:			
Personal Services	93,764	140,000	144,812
Contractual Services	10,179	5,000	9,812
Commodities	37,450	60,000	64,812
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**141,393**	**205,000**	**219,436**
Unencumbered Cash Balance Dec 31	5,668	5,668	0
2021/2022/2023 Budget Authority Amoun	208,302	205,000	219,436

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Title III C-2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,014	26,470	26,470
Receipts:			
Grant Match County	85,000	56,500	67,268
C-2 Grants	30,611	18,500	18,500
Program Income Reimubursement	47,470	24,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**163,081**	**99,000**	**109,768**
Resources Available:	**176,095**	**125,470**	**136,238**
Expenditures:			
Personal Services	94,610	65,000	77,413
Contractual Services	8,564	4,000	16,413
Commodities	46,451	30,000	42,412
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**149,625**	**99,000**	**136,238**
Unencumbered Cash Balance Dec 31	26,470	26,470	0
2021/2022/2023 Budget Authority Amount	180,711	99,000	136,238

Adopted Budget

Special Machinery	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	557,096	757,274	576,331
Receipts:			
Transfer from Road & Bridge (Year End)	270,000	0	0
Transfer from Road & Bridge		0	0
Income from Big Iron Auction	42,235		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**312,235**	**0**	**0**
Resources Available:	**869,331**	**757,274**	**576,331**
Expenditures:			
Capital Outlay Purchases	112,057	180,943	576,331
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**112,057**	**180,943**	**576,331**
Unencumbered Cash Balance Dec 31	757,274	576,331	0
2021/2022/2023 Budget Authority Amount	426,153	180,943	576,331

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Nemaha County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Outlay**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,507,185	1,806,545	723,754
Receipts:			
Transfer from General & Diversion	375,000	0	0
Transfer from Election	30,000	0	0
Transfer from Emergency Preparedness	3,700	0	0
Transfer from Noxious Weed		0	0
Transfer from LEC	60,000	0	0
Transfer from Aging	60,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**528,700**	**0**	**0**
Resources Available:	**2,035,885**	**1,806,545**	**723,754**
Expenditures:			
Building/Equipment			
Election			
Noxious Weed	85,595		
General (Miscellaneous Expenses)	10,729	1,082,791	723,754
Law Enforcement	82,530		
Aging	50,486		
Emergency Preparedness			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**229,340**	**1,082,791**	**723,754**
Unencumbered Cash Balance Dec 31	1,806,545	723,754	0
2021/2022/2023 Budget Authority Amount	424,394	1,082,791	723,754

Adopted Budget

ROD Tech Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	74,824	88,175	22,188
Receipts:			
Collections	18,774	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,774**	**15,000**	**15,000**
Resources Available:	**93,598**	**103,175**	**37,188**
Expenditures:			
Contractual Services	3,373	40,494	18,594
Commodities	2,050	40,493	18,594
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,423**	**80,987**	**37,188**
Unencumbered Cash Balance Dec 31	88,175	22,188	0
2021/2022/2023 Budget Authority Amount	22,337	80,987	37,188

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Clerk Tech Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,820	13,515	5,577
Receipts:			
Collections	4,694	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,694**	**3,000**	**3,000**
Resources Available:	**26,514**	**16,515**	**8,577**
Expenditures:			
Commodities	12,999	10,938	8,577
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,999**	**10,938**	**8,577**
Unencumbered Cash Balance Dec 31	13,515	5,577	0
2021/2022/2023 Budget Authority Amoun	16,882	10,938	8,577

Adopted Budget

Treasurer Tech Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,917	14,960	14,960
Receipts:			
Collections	4,693	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,693**	**3,000**	**3,000**
Resources Available:	**15,610**	**17,960**	**17,960**
Expenditures:			
Contractual Services	650	1,500	8,980
Commodities	0	1,500	8,980
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**650**	**3,000**	**17,960**
Unencumbered Cash Balance Dec 31	14,960	14,960	0
2021/2022/2023 Budget Authority Amoun	16,882	3,000	17,960

CPA Summary

Nemaha County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Old Enhanced 911 Cell**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	37,906	24,791	4,730
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**37,906**	**24,791**	**4,730**
Expenditures:			
Contractual Services	13,115	20,061	4,730
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,115**	**20,061**	**4,730**
Unencumbered Cash Balance Dec 31	24,791	4,730	0
2021/2022/2023 Budget Authority Amount	17,845	20,061	4,730

Adopted Budget

Enhanced 911 Phone/Cell	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	62,247	71,577	36,286
Receipts:			
Collections	82,002	75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**82,002**	**75,000**	**75,000**
Resources Available:	**144,249**	**146,577**	**111,286**
Expenditures:			
Contractual Services	72,672	110,291	111,286
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**72,672**	**110,291**	**111,286**
Unencumbered Cash Balance Dec 31	71,577	36,286	0
2021/2022/2023 Budget Authority Amount	101,956	110,291	111,286

CPA Summary

Nemaha County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	129,028	70,118	23,560
Receipts:			
Collections	202,807	215,000	275,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**202,807**	**215,000**	**275,000**
Resources Available:	**331,835**	**285,118**	**298,560**
Expenditures:			
Personal Services	65,907	81,083	93,417
Contractual Services	132,092	159,550	171,884
Commodities	63,718	20,925	33,259
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**261,717**	**261,558**	**298,560**
Unencumbered Cash Balance Dec 31	70,118	23,560	0
2021/2022/2023 Budget Authority Amoun	307,470	261,558	298,560

Adopted Budget

Alcohol Control	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,042	1,817	1,817
Receipts:			
Liquor Tax	14,123	11,000	14,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,123**	**11,000**	**14,500**
Resources Available:	**18,165**	**12,817**	**16,317**
Expenditures:			
Appropriations	16,348	11,000	16,317
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,348**	**11,000**	**16,317**
Unencumbered Cash Balance Dec 31	1,817	1,817	0
2021/2022/2023 Budget Authority Amoun	16,348	11,000	16,317

CPA Summary

Nemaha County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transportation for Aging**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	39,797	42,086	42,086
Receipts:			
Grant Match	20,000	110,000	90,464
Fares & Miscellaneous	19,965	20,000	20,000
Trans Medicaid Money	61,011		
Transportation Grants	273,776	170,000	170,000
Miscellaneous	4,343		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**379,095**	**300,000**	**280,464**
Resources Available:	**418,892**	**342,086**	**322,550**
Expenditures:			
Personal Services	263,914	245,000	252,517
Contractual Services	15,070	20,000	27,517
Commodities	37,832	35,000	42,516
Transfer to Capital Outlay	60,000		
Adjustment to Match Auditor	-10		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**376,806**	**300,000**	**322,550**
Unencumbered Cash Balance Dec 31	42,086	42,086	0
2021/2022/2023 Budget Authority Amoun	413,536	300,000	322,550

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary

Nemaha County 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Nemaha County
will meet on August 29, 2022 at 10:00 AM at Nemaha County Courthouse - Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Nemaha County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,705,768	4.948	2,726,628	4.728	2,917,500	739,509	3.284
Debt Service							
Road & Bridge	3,675,630	13.823	3,726,500	11.696	3,800,000	2,684,391	11.921
Historical	15,500	0.076	15,500	0.069	15,500	14,515	0.064
Fair Premium	6,800	0.032	6,800	0.031	6,800	6,287	0.028
Conservation District	35,000	0.163	35,000	0.156	35,000	32,446	0.144
Employee Benefits	1,959,342	8.288	2,094,183	7.919	2,135,183	1,893,812	8.410
Election	118,735	0.548	136,000	0.524	140,150	129,512	0.575
Ambulance	814,974	4.027	900,000	3.172	900,000	662,914	2.944
Int./Dev. Disabilities	110,000	0.516	110,000	0.491	110,000	102,571	0.456
Noxious Weed	203,138	0.928	286,750	0.783	315,250	195,427	0.868
Mental Health	64,776	0.302	66,072	0.289	66,072	61,507	0.273
Sheltered Workshop Bldg			12,000		12,000		
Abandoned Cemeteries	5,395	0.004	5,500	0.004	5,500	4,945	0.022
Economic Development	60,000	0.280	60,000	0.268	60,000	55,772	0.248
Law Enforcement	1,796,438	8.059	1,800,000	7.653	1,900,000	1,689,258	7.502
Parks & Recreation	6,500		7,613		8,883		
Title III C-1	141,393		205,000		219,436		
Title III C-2	149,625		99,000		136,238		
Special Machinery	112,057		180,943		576,331		
Capital Outlay	229,340		1,082,791		723,754		
ROD Tech Fund	5,423		80,987		37,188		
Clerk Tech Fund	12,999		10,938		8,577		
Treasurer Tech Fund	650		3,000		17,960		
Old Enhanced 911 Cell	13,115		20,061		4,730		
Enhanced 911 Phone/Cell	72,672		110,291		111,286		
Solid Waste	261,717		261,558		298,560		
Alcohol Control	16,348		11,000		16,317		
Transportation for Aging	376,806		300,000		322,550		
Totals	12,970,141	41.994	14,354,115	37.783	14,900,765	8,272,866	36.739
						Revenue Neutral Rate **	*35.345*
Less: Transfers	883,636		95,000		85,000		
Net Expenditure	12,086,505		14,259,115		14,815,765		
Total Tax Levied	8,496,840		8,496,320		xxxxxxxxxxxxxxxxx		
Assessed Valuation	202,345,673		210,600,086		225,173,524		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Mary Kay Schultejans
County Clerk

Nemaha County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	719,554	3.196	19,955
Debt Service			0
Road & Bridge	2,611,953	11.600	72,438
Historical	14,123	0.063	392
Fair Premium	6,117	0.027	170
Conservation District	31,570	0.140	876
Employee Benefits	1,842,708	8.184	51,104
Election	126,017	0.560	3,495
Ambulance	645,025	2.865	17,889
Int./Dev. Disabilities	99,803	0.443	2,768
Noxious Weed	190,153	0.844	5,274
Mental Health	59,847	0.266	1,660
Sheltered Workshop Bldg.			0
Abandoned Cemeteries	4,812	0.021	133
Economic Development	54,267	0.241	1,505
Law Enforcement	1,643,674	7.300	45,584
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	8,049,623	35.749	223,243

2022 July 1 Valuation: 225,173,524

Valuation Factor: 225,173.524

Neighborhood Revitalization Subj to Rebate: 6,244,765

Neighborhood Revitalization factor: 6,244.765

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2022-6

A RESOLUTION OF THE COUNTY OF NEMAHA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Nemaha was calculated as 35.345 mills by the Nemaha County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Nemaha will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 29, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Nemaha, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF NEMAHA:

The County of Nemaha shall levy a property tax rate exceeding the Revenue Neutral Rate of 36.739 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 29th day of August, 2022 and SIGNED by the Governing Body.

Attested:

County Clerk

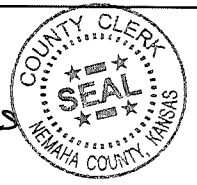
COUNTY CLERK SEAL NEMAHA COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the Nemaha County Board of Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 29, 2022
Resolution No. 2022-6

Governing Body Member	Yes	No	No Vote
Gary Scoby	X		
Jason Koch	X		
Dylan Keim	X		
TOTAL	3	0	0

Certified:
Mary Kay Schultejans
Nemaha County Clerk



Nemaha County

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Nemaha County

will meet on August 29, 2022 at 10:00 AM at Nemaha County Courthouse - Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at Nemaha County Clerk's Office and will be available at this hearing.

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	2020	2021	2022
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Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Mary Kay Schultejans

County Clerk

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date July 27, 2022
Second insertion thereof in the issue thereof date _____, 2022
Third insertion thereof in the issue thereof date _____, 2022

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 142.50
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 27 day of July, 2022

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2022

_____