Nemaha County 2026 State of Kansas County

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	3,306,833	731,141	3.055
Debt Service	10-113				
Road & Bridge	68-5,101	7	3,866,250	2,813,333	11.753
Historical	19-2651	8	15,500	14,564	0.061
Fair Premium	2-129	8	6,800	6,479	0.028
Conservation District	2-1907b	9	45,000	42,173	0.177
Employee Benefits	12-16102	9	2,517,977	2,435,653	10.176
Election	25-2201a	10	145,370	132,042	0.552
Ambulance	65-6113	10	900,000	784,474	3.278
Int/Dev Disabilities	19-4011	11	110,000	103,028	0.431
Noxious Weed	2-1318	11	358,105	221,532	0.926
Mental Health	65-215	12	66,072	61,771	0.259
Sheltered Workshop Bldg	19-4004	12	12,000		
Abandoned Cemeteries	19-3106	13	5,500	5,104	0.022
Economic Development	19-4102	13	60,000	56,269	0.236
Law Enforcement	19-4421	14	2,284,008	2,080,302	8.691
		14			
Parks & Recreation		15	13,396		
Title III C-1		15	55,200		
Title III C-2		16	217,700		
Special Machinery		16	350,000		
Capital Outlay		17			
ROD Tech Fund		17	20,000		
Clerk Tech Fund		18	10,000		
Treasurer Tech Fund		18			
911 Cell		19	400		
911 Landline/Cell		19	120,000		
Solid Waste		20	202,000		
Alcohol Control		20	23,000		
Transportation for Aging		21	401,500		
		21			
Totals		xxxxx	15,112,610	9,487,864	39.645

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	

County Clerk's Use Only
239,373,520
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	35.379
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: 12/31 2025
Mary Kay Schulkjans
County Clerk

Jason Hoff Chairman
Go-chair
Joseph Dolezal

Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	424,349	29,548	634	3,116	4,933	198
Debt Service						
Road & Bridge	2,471,980	172,130	3,694	18,152	28,742	1,150
Historical	14,514	1,011	22	107	169	7
Fair Premium	6,406	446	10	47	74	3
Conservation District	43,198	3,008	65	317	502	20
Employee Benefits	2,189,099	152,432	3,271	16,075	25,453	1,018
Election	67,835	4,724	101	498	789	32
Ambulance	783,806	54,578	1,171	5,755	9,113	365
Int/Dev Disabilities	103,822	7,229	155	762	1,207	48
Noxious Weed	237,113	16,511	354	1,741	2,757	110
Mental Health	62,772	4,371	94	461	730	29
Sheltered Workshop Bldg						
Abandoned Cemeteries	5,229	364	8	38	61	2
Economic Development	56,620	3,943	85	416	658	26
Law Enforcement	1,999,976	139,263	2,989	14,686	23,254	930
TOTAL	8,466,719	589,558	12,653	62,171	98,442	3,938

County Treas Motor Vehicle Estimate 589,558

County Treas Recreational Vehicle Estimate 12,653

County Treas 16/20M Vehicle Estimate 62,171

County Treas Commercial Vehicle Tax Estimate 98,442

County Treas Watercraft Tax Estimate 3,938

Motor Vehicle Factor 0.06963

Recreational Vehicle Factor 0.00149

16/20M Vehicle Factor 0.00734

Commercial Vehicle Factor 0.01163

Watercraft Factor 0.00047

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Special Administration	General Fund	87,315	92,000		KSA 8-145
General Fund	Capital Outlay Fund	71,000			KSA 19-120
Road & Bridge Fund	Special Machinery Fund	85,000			KSA 68-141g
Noxious Weed Fund	Capital Outlay Fund	30,000			KSA 19-120
Law Enforcement Fund	Capital Outlay Fund	58,000			KSA 19-120
Election Fund	Capital Outlay Fund	10,000			KSA 19-120
Treasurer Fees	General Fund	5,970			KSA 8-145
	Total	347285	92000	0	
	Adjustments*				
	Adjusted Totals	347285	92000	0	

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

Nemaha County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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**

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, 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,134,078	1,423,931	597,370
Receipts:			
Ad Valorem Tax	667,348	424,349	xxxxxxxxxxxxxxxx
Delinquent Tax	3,998	3,461	
Motor Vehicle Tax	53,761	44,202	29,548
Recreational Vehicle Tax	1,161	1,010	634
16/20M Vehicle Tax		4,737	3,116
Commercial Vehicle Tax	9,154	5,806	4,933
Watercraft Tax	0	325	198
Gross Earnings (Intangible) Tax		0	0
Vehicle Rental Tax	108	34	
Interest Current Tax	37,619	25,000	25,000
Liquor Tax	9,183	10,000	10,000
Severed Mineral Tax	2,881	3,000	2,800
Local Sales Tax	1,363,676	1,200,000	1,175,000
Filing Fees	3,959	1,000	50
Officer Fees/Misc Fees	78,342	70,000	75,000
Worthless Check Fees	120	80	80
Juvenile Supervision Fees	131	200	50
Fish and Game Agent Fees	227	225	200
Sheriff's Booking Fees	2,368	2,000	2,000
Sewage Permits	950	300	300
Maps	283	300	300
Copies	2,038	2,000	2,000
Transfers (Spec Admin to General)	93,285	92,000	85,000
Prisoner Medical Fees	1,975	2,500	2,500
Drug Awareness		0	0
Health Grants	17,718	13,000	13,000
Attorney Fees	-12,918	7,500	7,000
Emergency Preparedness Reimbursement	312	22,000	22,000
Community Building Rent	10,175	8,000	8,000
Meals on Wheels Fees	7,369	3,000	3,500
Diversion Fees	9,328	6,000	10,000
Reimbursement from Appraiser	8,221	5,000	5,000
Recycling Fees	81,987	60,000	70,000
Pioneer Building Rent	20,819	20,000	20,000
Adjustment to Match Auditor	23		
In Lieu of Taxes (IRB)		0	
Interest on Idle Funds	581,092	400,000	400,000
Neighborhood Revitalization Rebate	-6,647	-13,637	-23,887
Miscellaneous	33,448	15,000	25,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,083,494**	**2,438,392**	**1,978,322**
Resources Available:	**4,217,572**	**3,862,323**	**2,575,692**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,217,572	3,862,323	2,575,692
Expenditures:			
County Commissioners	285,624	129,500	115,000
County Administrator	0	205,000	201,500
County Clerk	107,229	58,330	82,850
County Treasurer	227,918	240,000	252,000
County Attorney	136,407	143,330	175,000
Register of Deeds	128,370	142,540	130,000
Alcohol & Drug Awareness	0	0	0
Courthouse General	726,429	1,000,500	639,488
Health Department	134,644	179,395	171,000
District Court	34,339	80,050	84,550
Emergency Preparedness	88,208	90,914	91,500
Community Building	30,643	25,000	30,000
Nemaha County Aging	229,515	292,489	275,000
Meals on Wheels	10,059	10,000	11,000
Diversion	11,100	12,000	10,000
District Court 4 Counties	7,350	13,705	13,745
Appraiser	287,506	273,500	245,500
Recycling	237,377	241,000	231,000
Nemaha County Free Fair	20,700	21,700	21,700
ROZ Program Funding	25,578	40,000	40,000
Pioneer Building	27,692	25,000	30,000
County Counselor	36,950	41,000	56,000
Adjustment to Match Auditor	3	0	0
0	0	0	0
IT Services	0	0	200,000
Courthouse Building & Grounds	0	0	200,000
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
Subtotal	2,793,641	3,264,953	3,306,833
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,793,641**	**3,264,953**	**3,306,833**
Unencumbered Cash Balance Dec 31	1,423,931	597,370	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,027,824	3,264,953	3,306,833
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,306,833
		Tax Required	731,141
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	731,141

CPA Summary

NOTE: Do Note Transfet from this Fund in 2025 or 26.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Expenditures:				
County Commissioners				
Salaries	239,880	93,500	80,000	
Contractual	22,677	30,000	25,000	
Commodities	23,067	6,000	10,000	
Capital Outlay				
Total	285,624	129,500	115,000	(14,500)
County Administrator				
Salaries		200,000	165,000	
Contractual		0	29,000	
Commodities		5,000	5,000	
Capital Outlay			2,500	
Total	0	205,000	201,500	(3,500)
County Clerk				
Salaries	105,423	54,680	77,000	
Contractual	507	1,150	2,150	
Commodities	1,299	2,500	3,700	
Capital Outlay				
Total	107,229	58,330	82,850	24,520
County Treasurer				
Salaries	227,132	238,000	238,000	
Contractual	555	1,000	4,000	
Commodities	231	1,000	6,000	
Capital Outlay		0	4,000	
Total	227,918	240,000	252,000	12,000
County Attorney				
Salaries	130,155	135,830	167,500	
Contractual	3,878	5,000	5,000	
Commodities	1,854	2,500	2,500	
Diversion Fees Equipment	520			
Total	136,407	143,330	175,000	31,670
Register of Deeds				
Salaries	126,869	138,040	127,000	
Contractual	580	2,500	1,500	
Commodities	921	2,000	1,500	
Capital Outlay		0		
Total	128,370	142,540	130,000	(12,540)
Alcohol & Drug Awareness				
Salaries		0		
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Courthouse General				
Salaries	111,481	750,000	39,488	1,579,500 **Total G/F Wages**
Contractual	534,086	170,500	600,000	
Commodities	80,862	80,000		
Capital Outlay				
Total	726,429	1,000,500	639,488	(361,013)
Total - Page 6b	**1,611,977**	**1,919,200**	**1,595,838**	

Nemaha County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Expenditures:				
Health Department				
Salaries	107,274	138,806	128,000	
Contractual	14,703	10,000	12,000	
Commodities	12,667	30,589	31,000	
Capital Outlay				
Total	134,644	179,395	171,000	(8,395)
District Court				
Fees	432			
Contractual	16,411	80,050	84,550	
Commodities	4,961			
Attorney Fees	12,535			
Total	34,339	80,050	84,550	4,500
Emergency Preparedness				
Salaries	49,213	74,414	76,000	
Contractual	4,036	8,000	7,500	
Commodities	9,959	8,500	8,000	
Transfer to Capital Outlay	25,000			
Total	88,208	90,914	91,500	586
Community Building				
Maintenance	28,538	25,000	30,000	
Commodities	2,105			
Total	30,643	25,000	30,000	5,000
Nemaha County Aging				
Salaries				
Contractual	719			
Commodities	3,796			
Grant Match	225,000	292,489	275,000	
Total	229,515	292,489	275,000	(17,489)
Meals on Wheels				
Salaries				
Expenses	10,059	10,000	11,000	
Commodities				
Capital Outlay				
Total	10,059	10,000	11,000	1,000
Diversion				
Salaries				
Expenses	100	12,000	10,000	
Commodities				
Transfer to Capital Outlay	11,000	0		
Total	11,100	12,000	10,000	(2,000)
District Court 4 Counties				
Salaries				
Expenses	7,350	13,705	13,745	
Commodities				
Capital Outlay				
Total	7,350	13,705	13,745	40
Total - Page 6c	**545,858**	**703,553**	**686,795**	

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Expenditures:				
Appraiser				
Salaries	220,292	237,000	195,000	
Contractual	13,767	10,000	16,000	
Commodities	18,447	18,500	8,500	
Capital Outlay	35,000	8,000	26,000	
Total	287,506	273,500	245,500	(28,000)
Recycling				
Salaries	151,011	181,000	181,000	
Contractual	12,070	22,000	17,000	
Commodities	74,296	38,000	33,000	
Capital Outlay				
Total	237,377	241,000	231,000	(10,000)
Nemaha County Free Fair				
Salaries				
Contractual	20,700	21,700	21,700	
Commodities				
Capital Outlay				
Total	20,700	21,700	21,700	0
ROZ Program Funding				
Salaries				
Contractual	25,578	40,000	40,000	
Commodities				
Capital Outlay				
Total	25,578	40,000	40,000	0
Pioneer Building				
Salaries				
Expenses	27,692	25,000	30,000	
Commodities				
Capital Outlay				
Total	27,692	25,000	30,000	5,000
County Counselor				
Salaries	36,950	40,000	55,000	
Contractual	0	1,000	1,000	
Commodities				
Capital Outlay				
Total	36,950	41,000	56,000	15,000
Adjustment to Match Auditor				
Salaries	3			
Contractual				
Commodities				
Capital Outlay				
Total	3	0	0	
Salaries				
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Total - Page 6d	**635,806**	**642,200**	**624,200**	

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Expenditures:				
IT Services				
Salaries				
Contractual			200,000	
Commodities				
Capital Outlay				
Total	0	0	200,000	200,000
Courthouse Building & Grounds				
Salaries			90,000	
Contractual				
Commodities			110,000	
Capital Outlay				
Total	0	0	200,000	200,000
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	
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	**0**	**0**	**400,000**	

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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	1,611,977	1,919,200	1,595,838
Total - Page 6c	545,858	703,553	686,795
Total - Page 6d	635,806	642,200	624,200
Total - Page 6e	0	0	400,000
Total Detail Expenditures**	**2,793,641**	**3,264,953**	**3,306,833**

41,880

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

Nemaha County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	223,959	219,474	789
Receipts:			
Ad Valorem Tax	2,744,352	2,471,980	xxxxxxxxxxxxxxxx
Delinquent Tax	12,435	0	
Motor Vehicle Tax	192,714	182,421	172,130
Recreational Vehicle Tax	4,154	4,165	3,694
16/20M Vehicle Tax		19,553	18,152
Commercial Vehicle Tax	33,131	23,962	28,742
Watercraft Tax	0	1,344	1,150
Special City & County Highway	529,520	524,135	520,038
Vehicle Rental Tax	312	250	250
Reimbursements	346,612	400,000	400,000
Transfer Special Machine		250,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-81,944	-80,895	-92,028
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,781,286**	**3,796,915**	**1,052,128**
Resources Available:	**4,005,245**	**4,016,389**	**1,052,917**

Nemaha County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,005,245	4,016,389	1,052,917
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
Salaries	636,720	679,600	700,000
Bridge Construction Salaries	51,294		
Contractual	347,029	236,000	110,000
Transfer to Special Machinery	85,000		
Commodities	2,665,728	3,200,000	3,038,750
Reduction to CY Budget		-100,000	
Cash Reserve (2026 column)			
Miscellaneous			17,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,785,771**	**4,015,600**	**3,866,250**
Unencumbered Cash Balance Dec 31	219,474	789	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,900,000	4,115,600	3,866,250
		Non-Appropriated Balance	
7/1/2025 Assessed Valuation		Total Expenditure/Non-Appr Balance	3,866,250
160000 239407098		Tax Required	2,813,333
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,813,333

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	228	250	96
Receipts:			
Ad Valorem Tax	14,635	14,514	xxxxxxxxxxxxxxxx
Delinquent Tax	65	65	
Motor Vehicle Tax	1,054	975	1,011
Recreational Vehicle Tax	22	22	22
16/20 M Vehicle Tax		105	107
Commercial Vehicle Tax	181	128	169
Watercraft Tax	0	7	7
Vehicle Rental Tax	2	1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-437	-471	-476
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**15,522**	**15,346**	**840**
Resources Available:	**15,750**	**15,596**	**936**
Expenditures:			
Appropriation	15,500	15,500	15,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**15,500**	**15,500**	**15,500**
Unencumbered Cash Balance Dec 31	250	96	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	15,500	15,500	15,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,500
		Tax Required	14,564
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	14,564

Adopted Budget **Fair Premium**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	269	0	-47
Receipts:			
Ad Valorem Tax	6,140	6,406	xxxxxxxxxxxxxxxx
Delinquent Tax	30	28	
Motor Vehicle Tax	454	415	446
Recreational Vehicle Tax	10	9	10
16/20 M Vehicle Tax		45	47
Commercial Vehicle Tax	78	55	74
Watercraft Tax	0	3	3
Vehicle Rental Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-183	-208	-212
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**6,530**	**6,753**	**368**
Resources Available:	**6,799**	**6,753**	**321**
Expenditures:			
Appropriation	6,799	6,800	6,800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**6,799**	**6,800**	**6,800**
Unencumbered Cash Balance Dec 31	0	-47	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,800	6,800	6,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,800
See Tab D		Tax Required	6,479
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,479

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	535	560	293
Receipts:			
Ad Valorem Tax	33,047	43,198	xxxxxxxxxxxxxxxxx
Delinquent Tax	154	148	
Motor Vehicle Tax	2,351	2,198	3,008
Recreational Vehicle Tax	51	50	65
16/20 M Vehicle Tax		236	317
Commercial Vehicle Tax	404	289	502
Watercraft Tax	0	16	20
Vehicle Rental Tax	4	1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-986	-1,403	-1,378
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**35,025**	**44,733**	**2,534**
Resources Available:	**35,560**	**45,293**	**2,827**
Expenditures:			
Appropriation	35,000	45,000	45,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**35,000**	**45,000**	**45,000**
Unencumbered Cash Balance Dec 31	560	293	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	35,000	45,000	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	42,173
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	42,173

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,623	8,604	-36,350
Receipts:			
Ad Valorem Tax	1,877,390	2,189,099	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,338	8,275	
Motor Vehicle Tax	135,813	124,811	152,432
Recreational Vehicle Tax	2,927	2,849	3,271
16/20 M Vehicle Tax		13,378	16,075
Commercial Vehicle Tax	23,368	17,254	25,453
Watercraft Tax	0	919	1,018
Vehicle Rental Tax	216	86	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-56,062	-71,625	-79,575
Miscellaneous	81,461		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,073,451**	**2,285,046**	**118,674**
Resources Available:	**2,076,074**	**2,293,650**	**82,324**
Expenditures:			
Clothing Allowance	3,976	6,250	7,000
Workers Compensation	48,554	50,000	60,000
Social Security	326,026	365,000	376,457
Retirement	465,075	463,750	542,233
Insurance/Deferred Comp	1,212,914	1,440,000	1,517,200
Unemployment	7,521	5,000	10,088
Cash Reserve (2026 column)			
Miscellaneous	3,404		5,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,067,470**	**2,330,000**	**2,517,977**
Unencumbered Cash Balance Dec 31	8,604	-36,350	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,093,885	2,330,000	2,517,977
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,517,977
See Tab D		Tax Required	2,435,653
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,435,653

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,859	41,769	11,498
Receipts:			
Ad Valorem Tax	143,031	67,835	xxxxxxxxxxxxxxxx
Delinquent Tax	551	582	
Motor Vehicle Tax	9,283	9,511	4,724
Recreational Vehicle Tax	200	217	101
16/20 M Vehicle Tax		1,019	498
Commercial Vehicle Tax	1,598	1,249	789
Watercraft Tax	0	70	32
Vehicle Rental Tax	15	6	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,275	-2,260	-4,314
Miscellaneous	23,365		
Does miscellaneous exceed 10% of Total I	Exceed 10% Rule		
Total Receipts	**173,768**	**78,229**	**1,830**
Resources Available:	**204,627**	**119,998**	**13,328**
Expenditures:			
Salaries	60,817	63,500	57,000
Contractual Services	43,198	35,000	65,270
Transfer to Capital Outlay	10,000		7,500
Commodities	48,843	10,000	14,175
Cash Reserve (2026 column)			
Miscellaneous			1,425
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**162,858**	**108,500**	**145,370**
Unencumbered Cash Balance Dec 31	41,769	11,498	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	204,372	108,500	145,370
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,370
		Tax Required	132,042
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	132,042

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	158,989	142,436	70,173
Receipts:			
Ad Valorem Tax	782,584	783,806	xxxxxxxxxxxxxxxx
Delinquent Tax	3,378	3,340	
Motor Vehicle Tax	47,724	52,036	54,578
Recreational Vehicle Tax	1,029	1,188	1,171
16/20 M Vehicle Tax		5,578	5,755
Commercial Vehicle Tax	8,188	6,835	9,113
Watercraft Tax	0	383	365
Vehicle Rental Tax	81	31	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-23,375	-25,460	-25,629
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**819,609**	**827,737**	**45,353**
Resources Available:	**978,598**	**970,173**	**115,526**
Expenditures:			
Contractual Services	585,009	900,000	900,000
Cash Reserve (2026 column)			
Miscellaneous	251,153		
Does miscellaneous exceed 10% of Total I	Exceed 10% Rule		
Total Expenditures	**836,162**	**900,000**	**900,000**
Unencumbered Cash Balance Dec 31	142,436	70,173	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	900,000	900,000	900,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	900,000
		Tax Required	784,474
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	784,474

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Int/Dev Disabilities**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	962	1,270	937
Receipts:			
Ad Valorem Tax	104,098	103,822	xxxxxxxxxxxxxxxx
Delinquent Tax	481	466	
Motor Vehicle Tax	7,395	6,916	7,229
Recreational Vehicle Tax	159	158	155
16/20 M Vehicle Tax		741	762
Commercial Vehicle Tax	1,269	908	1,207
Watercraft Tax	0	51	48
Vehicle Rental Tax	12	5	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,106	-3,400	-3,366
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**110,308**	**109,667**	**6,035**
Resources Available:	**111,270**	**110,937**	**6,972**
Expenditures:			
Appropriation	110,000	110,000	110,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**110,000**	**110,000**	**110,000**
Unencumbered Cash Balance Dec 31	1,270	937	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	110,000	110,000	110,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	110,000
		Tax Required	103,028
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	103,028

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,283	2,188	2,338
Receipts:			
Ad Valorem Tax	183,274	237,113	xxxxxxxxxxxxxxxx
Delinquent Tax	853	830	
Motor Vehicle Tax	14,009	12,188	16,511
Recreational Vehicle Tax	302	278	354
16/20 M Vehicle Tax		1,306	1,741
Commercial Vehicle Tax	2,412	1,601	2,757
Watercraft Tax	0	90	110
Vehicle Rental Tax	22	9	
Chemical Reimbursement	128,969	110,000	120,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,472	-7,765	-7,238
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**324,369**	**355,650**	**134,235**
Resources Available:	**352,652**	**357,838**	**136,573**
Expenditures:			
Salaries	145,684	156,000	156,200
Contractual Services	610	3,745	4,000
Commodities	174,170	195,755	194,000
Transfer to Capital Outlay	30,000		0
Cash Reserve (2026 column)			
Miscellaneous			3,905
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**350,464**	**355,500**	**358,105**
Unencumbered Cash Balance Dec 31	2,188	2,338	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	352,500	355,500	358,105
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	358,105
		Tax Required	221,532
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	221,532

CPA Summary

156,200

Nemaha County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	405	634
Receipts:			
Ad Valorem Tax	62,777	62,772	xxxxxxxxxxxxxxxx
Delinquent Tax	287	279	
Motor Vehicle Tax	4,425	4,166	4,371
Recreational Vehicle Tax	95	95	94
16/20 M Vehicle Tax		447	461
Commercial Vehicle Tax	759	547	730
Watercraft Tax	0	31	29
Vehicle Rental Tax	7	3	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,873	-2,039	-2,018
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**66,477**	**66,301**	**3,667**
Resources Available:	**66,477**	**66,706**	**4,301**
Expenditures:			
Appropriation	66,072	66,072	66,072
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**66,072**	**66,072**	**66,072**
Unencumbered Cash Balance Dec 31	405	634	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	66,072	66,072	66,072
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,072
		Tax Required	61,771
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	61,771

Adopted Budget **Sheltered Workshop Bldg**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,753	30,124	21,124
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	1	0	
Motor Vehicle Tax		0	
Recreational Vehicle Tax		0	
16/20 M Vehicle Tax		0	
Commercial Vehicle Tax		0	
Watercraft Tax		0	
Sheltered Workshop Bldg Rent	3,383	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,384**	**3,000**	**3,000**
Resources Available:	**35,137**	**33,124**	**24,124**
Expenditures:			
Repairs	5,013	12,000	12,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**5,013**	**12,000**	**12,000**
Unencumbered Cash Balance Dec 31	30,124	21,124	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Abandoned Cemeteries**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	73	90
Receipts:			
Ad Valorem Tax	5,159	5,229	xxxxxxxxxxxxxxxx
Delinquent Tax	12	17	
Motor Vehicle Tax	348	347	364
Recreational Vehicle Tax	7	8	8
16/20 M Vehicle Tax		37	38
Commercial Vehicle Tax	61	46	61
Watercraft Tax	0	3	2
Vehicle Rental Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-155	-170	-167
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**5,433**	**5,517**	**306**
Resources Available:	**5,433**	**5,590**	**396**
Expenditures:			
Mowing/Repairs	5,360	5,500	5,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**5,360**	**5,500**	**5,500**
Unencumbered Cash Balance Dec 31	73	90	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,500	5,500	5,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,500
		Tax Required	5,104
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,104

Adopted Budget **Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	588	620	441
Receipts:			
Ad Valorem Tax	56,653	56,620	xxxxxxxxxxxxxxxx
Delinquent Tax	264	254	
Motor Vehicle Tax	4,022	3,770	3,943
Recreational Vehicle Tax	86	86	85
16/20 M Vehicle Tax		404	416
Commercial Vehicle Tax	690	495	658
Watercraft Tax	0	28	26
Vehicle Rental Tax	7	3	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,690	-1,839	-1,838
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**60,032**	**59,821**	**3,290**
Resources Available:	**60,620**	**60,441**	**3,731**
Expenditures:			
Appropriation	60,000	60,000	60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**60,000**	**60,000**	**60,000**
Unencumbered Cash Balance Dec 31	620	441	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	60,000	60,000	60,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,000
		Tax Required	56,269
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	56,269

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	48	1,731	9,549
Receipts:			
Ad Valorem Tax	1,826,131	1,999,976	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,649	7,740	
Motor Vehicle Tax	121,402	121,410	139,263
Recreational Vehicle Tax	2,617	2,772	2,989
16/20 M Vehicle Tax		13,014	14,686
Commercial Vehicle Tax	20,854	15,948	23,254
Watercraft Tax	0	894	930
Vehicle Rental Tax	201	78	
Dispatch Services	76,257	76,000	76,000
Collections	43,016	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-54,533	-65,014	-67,965
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,043,594**	**2,177,818**	**194,157**
Resources Available:	**2,043,642**	**2,179,549**	**203,706**
Expenditures:			
Salaries	1,068,593	1,782,000	1,289,200
LEC Dispatcher Salaries	590,538		559,100
Contractual Services	131,797	99,000	178,500
Commodities	148,663	129,000	140,000
Vehicle Fund	44,320	160,000	71,000
Transfer to Capital Outlay	58,000		
Cash Reserve (2026 column)			
Miscellaneous			46,208
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,041,911**	**2,170,000**	**2,284,008**
Unencumbered Cash Balance Dec 31	1,731	9,549	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,000,000	2,170,000	2,284,008
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,284,008
		Tax Required	2,080,302
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,080,302

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,787	13,521	3,396
Receipts:			
Liquor Tax	9,183	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,183**	**10,000**	**10,000**
Resources Available:	**20,970**	**23,521**	**13,396**
Expenditures:			
Miscellaneous Expenses	7,449	20,125	13,396
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,449**	**20,125**	**13,396**
Unencumbered Cash Balance Dec 31	13,521	3,396	0
2024/2025/2026 Budget Authority Amoun	11,662	20,125	13,396

Adopted Budget **Title III C-1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,502	22,043	22,043
Receipts:			
Grant Match County	100,000	113,443	19,400
C-1 Nutrition Grants	11,540	31,000	15,000
C-1 Nutrition Program Income	18,048	26,000	20,000
Donations - Seneca Elderly	0	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**129,588**	**170,443**	**54,400**
Resources Available:	**153,090**	**192,486**	**76,443**
Expenditures:			
Salaries	89,360	109,043	32,000
Contractual Services	1,162	2,400	2,400
Commodities	40,525	59,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			800
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**131,047**	**170,443**	**55,200**
Unencumbered Cash Balance Dec 31	22,043	22,043	21,243
2024/2025/2026 Budget Authority Amoun	170,443	170,443	55,200

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Title III C-2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	109,643	137,707	137,707
Receipts:			
Grant Match County	25,000	7,096	83,500
C-2 Grants	39,599	31,000	48,000
C-2 Nutrition Program Income	83,994	100,000	83,000
Donations - Seneca Elderly	3,687	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**152,280**	**138,096**	**214,500**
Resources Available:	**261,923**	**275,803**	**352,207**
Expenditures:			
Salaries	63,332	72,696	128,000
Contractual Services	578	2,400	6,500
Commodities	59,406	63,000	80,000
Meals on Wheels	900		
Cash Reserve (2026 column)			
Miscellaneous			3,200
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**124,216**	**138,096**	**217,700**
Unencumbered Cash Balance Dec 31	137,707	137,707	134,507
2024/2025/2026 Budget Authority Amount	138,096	138,096	217,700

Adopted Budget

Special Machinery	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	756,963	441,833	54,943
Receipts:			
Transfer from Road & Bridge	85,000	50,000	50,000
other rev		250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**85,000**	**300,000**	**300,000**
Resources Available:	**841,963**	**741,833**	**354,943**
Expenditures:			
Capital Outlay Purchases	400,130	686,890	350,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**400,130**	**686,890**	**350,000**
Unencumbered Cash Balance Dec 31	441,833	54,943	4,943
2024/2025/2026 Budget Authority Amount	756,963	686,890	350,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,804,378	1,834,748	1,301,235
Receipts:			
Transfer from General - Miscellaneous	0	0	
Transfer from Appraiser	35,000	0	
Transfer from Diversion	11,000	0	
Transfer from Election	10,000	0	
Tranfer from Emergency Preparedness	25,000	0	
Transfer from Aging	17,940	0	
Transfer from Noxious Weed	30,000	0	
Transfer from Solid Waste	0	0	
Transfer from Law Enforcement	76,500	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**205,440**	**0**	**0**
Resources Available:	**2,009,818**	**1,834,748**	**1,301,235**
Expenditures:			
Law Enforcement	94,931	0	
Aging	23,317	0	
Emergency Preparedness	5,886	0	
General - Miscellaneous	50,936	533,513	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**175,070**	**533,513**	**0**
Unencumbered Cash Balance Dec 31	1,834,748	1,301,235	1,301,235
2024/2025/2026 Budget Authority Amoun	1,270,865	533,513	0

Adopted Budget

ROD Tech Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	57,149	58,529	12,380
Receipts:			
Collections	11,066	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,066**	**12,000**	**12,000**
Resources Available:	**68,215**	**70,529**	**24,380**
Expenditures:			
Contractual Services	9,685	29,074	20,000
Commodities	1	29,075	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,686**	**58,149**	**20,000**
Unencumbered Cash Balance Dec 31	58,529	12,380	4,380
2024/2025/2026 Budget Authority Amoun	93,430	58,149	20,000

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Clerk Tech Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,734	17,469	9,223
Receipts:			
Collections	2,767	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,767**	**3,000**	**3,000**
Resources Available:	**22,501**	**20,469**	**12,223**
Expenditures:			
Contractual Services	5,032		
Commodities	0	11,246	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,032**	**11,246**	**10,000**
Unencumbered Cash Balance Dec 31	17,469	9,223	2,223
2024/2025/2026 Budget Authority Amoun	14,988	11,246	10,000

Adopted Budget

Treasurer Tech Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,424	22,191	6,317
Receipts:			
Collections	2,767	3,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,767**	**3,000**	**0**
Resources Available:	**22,191**	**25,191**	**6,317**
Expenditures:			
Contractual Services	0	9,437	
Commodities	0	9,437	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**18,874**	**0**
Unencumbered Cash Balance Dec 31	22,191	6,317	6,317
2024/2025/2026 Budget Authority Amoun	7,050	18,874	0

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Cell**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,638	1,107	400
Receipts:			
		400	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**400**	**0**
Resources Available:	**11,638**	**1,507**	**400**
Expenditures:			
Contractual Services	7,337	1,107	400
Miscellaneous Expenses	3,194		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,531**	**1,107**	**400**
Unencumbered Cash Balance Dec 31	1,107	400	0
2024/2025/2026 Budget Authority Amount	14,979	1,638	400

Adopted Budget

911 Landline/Cell	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	87,844	96,592	52,720
Receipts:			
Collections	81,963	80,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**81,963**	**80,000**	**80,000**
Resources Available:	**169,807**	**176,592**	**132,720**
Expenditures:			
Contractual Services	73,085	123,872	120,000
Miscellaneous Expenses	130		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**73,215**	**123,872**	**120,000**
Unencumbered Cash Balance Dec 31	96,592	52,720	12,720
2024/2025/2026 Budget Authority Amount	123,972	123,872	120,000

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	81,693	78,226	80,051
Receipts:			
Collections	188,709	200,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**188,709**	**200,000**	**200,000**
Resources Available:	**270,402**	**278,226**	**280,051**
Expenditures:			
Salaries	73,766	83,000	80,000
Contractual Services	80,429	80,000	80,000
Commodities	37,981	35,175	40,000
Transfer to Capital Outlay	0		
Cash Reserve (2026 column)			
Miscellaneous			2,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**192,176**	**198,175**	**202,000**
Unencumbered Cash Balance Dec 31	78,226	80,051	78,051
2024/2025/2026 Budget Authority Amoun	229,720	198,175	202,000

Adopted Budget

Alcohol Control	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,317	10,832	6,179
Receipts:			
Liquor Tax	17,566	18,347	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**17,566**	**18,347**	**17,500**
Resources Available:	**28,883**	**29,179**	**23,679**
Expenditures:			
Appropriation	18,051	23,000	23,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,051**	**23,000**	**23,000**
Unencumbered Cash Balance Dec 31	10,832	6,179	679
2024/2025/2026 Budget Authority Amoun	18,051	23,000	23,000

CPA Summary

Nemaha County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transportation for Aging**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,929	105,029	145,029
Receipts:			
Grant Match	100,000	171,950	123,000
Fares & Misc	26,300	25,000	25,000
Trans Medicaid Money	69,013	50,000	25,000
Transportation for Aging Grant	212,968	246,000	220,000
Interest on Idle Funds			
Miscellaneous	300		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**408,581**	**492,950**	**393,000**
Resources Available:	**456,510**	**597,979**	**538,029**
Expenditures:			
Salaries	314,638	340,000	340,000
Contractual Services	6,395	41,450	13,000
Commodities	30,448	61,500	30,000
Transfer to Capital Outlay		10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			8,500
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**351,481**	**452,950**	**401,500**
Unencumbered Cash Balance Dec 31	105,029	145,029	136,529
2024/2025/2026 Budget Authority Amoun	374,150	452,950	401,500

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

Nemaha County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Nemaha County

will meet on August 25, 2025 at 10:00 am at the 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 the Nemaha County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,793,641	2.816	3,264,953	1.806	3,306,833	731,141	3.054
Debt Service							
Road & Bridge	3,785,771	11.635	4,015,600	10.521	3,866,250	2,813,333	11.751
Historical	15,500	0.062	15,500	0.062	15,500	14,564	0.061
Fair Premium	6,799	0.026	6,800	0.028	6,800	6,479	0.027
Conservation District	35,000	0.140	45,000	0.184	45,000	42,173	0.176
Employee Benefits	2,067,470	7.960	2,330,000	9.317	2,517,977	2,435,653	10.174
Election	162,858	0.607	108,500	0.289	145,370	132,042	0.552
Ambulance	836,162	3.319	900,000	3.336	900,000	784,474	3.277
Int/Dev Disabilities	110,000	0.441	110,000	0.442	110,000	103,028	0.430
Noxious Weed	350,464	0.777	355,500	1.010	358,105	221,532	0.925
Mental Health	66,072	0.266	66,072	0.268	66,072	61,771	0.258
Sheltered Workshop Bldg	5,013		12,000		12,000		
Abandoned Cemeteries	5,360	0.022	5,500	0.023	5,500	5,104	0.021
Economic Development	60,000	0.240	60,000	0.241	60,000	56,269	0.235
Law Enforcement	2,041,911	7.743	2,170,000	8.512	2,284,008	2,080,302	8.689
Parks & Recreation	7,449		20,125		13,396		
Title III C-1	131,047		170,443		55,200		
Title III C-2	124,216		138,096		217,700		
Special Machinery	400,130		686,890		350,000		
Capital Outlay	175,070		533,513				
ROD Tech Fund	9,686		58,149		20,000		
Clerk Tech Fund	5,032		11,246		10,000		
Treasurer Tech Fund			18,874				
911 Cell	10,531		1,107		400		
911 Landline/Cell	73,215		123,872		120,000		
Solid Waste	192,176		198,175		202,000		
Alcohol Control	18,051		23,000		23,000		
Transportation for Aging	351,481		452,950		401,500		
Totals	13,840,105	36.054	15,901,865	36.039	15,112,610	9,487,864	39.630
						Revenue Neutral Rate **	*35.379*
Less: Transfers	347,285		92,000		0		
Net Expenditure	13,492,820		15,809,865		15,112,610		
Total Tax Levied	8,481,900		8,466,719		xxxxxxxxxxxxxxxxx		
Assessed Valuation	235,511,799		234,971,601		239,407,098		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

Robert Reece
Nemaha County Administrator

Nemaha County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	707,254	2.954	23,887
Debt Service	0		0
Road & Bridge	2,724,805	11.381	92,028
Historical	14,088	0.059	476
Fair Premium	6,267	0.026	212
Conservation District	40,795	0.170	1,378
Employee Benefits	2,356,078	9.841	79,575
Election	127,728	0.534	4,314
Ambulance	758,845	3.170	25,629
Int/Dev Disabilities	99,662	0.416	3,366
Noxious Weed	214,294	0.895	7,238
Mental Health	59,753	0.250	2,018
Sheltered Workshop Bldg	0		0
Abandoned Cemeteries	4,937	0.021	167
Economic Development	54,431	0.227	1,838
Law Enforcement	2,012,337	8.406	67,965
0			0
0			0
0			0
TOTAL	9,181,274	38.350	310,091

2025 July 1 Valuation: 239,407,098

Valuation Factor: 239,407,098

Neighborhood Revitalization Subj to Rebate: 8,085,779

Neighborhood Revitalization factor: 8,085,779

Usable Assessed Value
231,321,319

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2025-12

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 35.379 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 25, 2025 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 35.379 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 25th day of August, 2025 and SIGNED by the Governing Body.

Benjamin Glaze Co-chair

Joseph Dalinghaus

Jason Koch - Chairman

Attested:

Mary Kay Schultejans

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 25, 2025

Resolution No. 2025-12

Governing Body Member	Yes	No	No Vote
Ben Glace, 1st District Commissioner	X		
Jason Koch, 2nd District Commissioner	X		
Joe Dalinghaus, 3rd District Commissioner	X		
TOTAL	3		

Certified: Mary Kay Schultejans, Nemaha Co. Clerk



The Nemaha County Commission has approved for publication the following preliminary 2026 budget. This budget is an estimate to meet the RNR deadline. Commissioners plan to continue to look at budget cuts before the budget is finalized.

Nemaha County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Nemaha County

will meet on August 25, 2025 at 10:00 am at the 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 the Nemaha County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,793,641	2.816	3,264,953	1.806	3,432,868	861,433	3.598
Debt Service							
Road & Bridge	3,785,771	11.635	4,015,600	10.521	3,869,750	2,816,833	11.766
Historical	15,500	0.062	15,500	0.062	15,500	14,564	0.061
Fair Premium	6,799	0.026	6,800	0.028	6,800	6,479	0.027
Conservation District	35,000	0.140	45,000	0.184	45,000	42,173	0.176
Employee Benefits	2,067,470	7.960	2,330,000	9.317	2,569,467	2,488,882	10.396
Election	162,858	0.607	108,500	0.289	152,723	139,643	0.583
Ambulance	836,162	3.319	900,000	3.336	900,000	784,474	3.277
Int/Dev Disabilities	110,000	0.441	110,000	0.442	110,000	103,028	0.430
Noxious Weed	350,464	0.777	355,500	1.010	365,886	229,575	0.959
Mental Health	66,072	0.266	66,072	0.268	66,072	61,771	0.258
Sheltered Workshop Bldg	5,013		12,000		12,000		
Abandoned Cemeteries	5,360	0.022	5,500	0.023	5,500	5,104	0.021
Economic Development	60,000	0.240	60,000	0.241	60,000	56,269	0.235
Law Enforcement	2,041,911	7.743	2,170,000	8.512	2,313,282	2,110,565	8.816
Parks & Recreation	7,449		20,125		13,396		
Title III C-1	131,047		170,443		55,360		
Title III C-2	124,216		138,096		218,340		
Special Machinery	400,130		686,890		350,000		
Capital Outlay	175,070		533,513				
ROD Tech Fund	9,686		58,149		20,000		
Clerk Tech Fund	5,032		11,246		10,000		
Treasurer Tech Fund			18,874				
911 Cell	10,531		1,107		400		
911 Landline/Cell	73,215		123,872		120,000		
Solid Waste	192,176		198,175		222,400		
Alcohol Control	18,051		23,000		23,000		
Transportation for Aging	351,481		452,950		403,200		
Totals	13,840,105	36.054	15,901,865	36.039	15,360,944	9,720,793	40.603
						Revenue Neutral Rate **	*35.379*
Less: Transfers	347,285		92,000		0		
Net Expenditure	13 492,820		15,809,865		15,360,944		
Total Tax Levied	8,481,900		8,466,719		xxxxxxxxxxxxxxxxx		
Assessed Valuation	235,511,799		234,971,601		239,407,098		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

Robert Reece

Nemaha County Administrator

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is legal publication 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 30, 2025
Second insertion thereof in the issue thereof date _____, 2025
Third insertion thereof in the issue thereof date _____, 2025

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 $ 123.75
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 30 day of July, 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2025

_____

PUBLIC NOTICE

The Nemaha County Commission has approved for publication the following preliminary 2026 budget. This budget is an estimate to meet the RNR deadline. Commissioners plan to continue to look at budget cuts before the budget is finalized.

Nemaha County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Nemaha County

will meet on August 25, 2025 at 10:00 am at the 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 the Nemaha County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,793,641	2.816	3,264,953	1.806	3,432,868	861,433	3.598
Debt Service							
Road & Bridge	3,785,771	11.635	4,015,600	10.521	3,869,750	2,816,833	11.766
Historical	15,500	0.062	15,500	0.062	15,500	14,564	0.061
Fair Premium	6,799	0.026	6,800	0.028	6,800	6,479	0.027
Conservation District	35,000	0.140	45,000	0.184	45,000	42,173	0.176
Employee Benefits	2,067,470	7.960	2,330,000	9.317	2,569,467	2,488,882	10.396
Election	162,858	0.607	108,500	0.289	152,723	139,643	0.583
Ambulance	836,162	3.319	900,000	3.336	900,000	784,474	3.277
Int/Dev Disabilities	110,000	0.441	110,000	0.442	110,000	103,028	0.430
Noxious Weed	350,464	0.777	355,500	1.010	365,886	229,575	0.959
Mental Health	66,072	0.266	66,072	0.268	66,072	61,771	0.258
Sheltered Workshop Bldg	5,013		12,000		12,000		
Abandoned Cemeteries	5,360	0.022	5,500	0.023	5,500	5,104	0.021
Economic Development	60,000	0.240	60,000	0.241	60,000	56,269	0.235
Law Enforcement	2,041,911	7.743	2,170,000	8.512	2,313,282	2,110,565	8.816
Parks & Recreation	7,449		20,125		13,396		
Title III C-1	131,047		170,443		55,360		
Title III C-2	124,216		138,096		218,340		
Special Machinery	400,130		686,890		350,000		
Capital Outlay	175,070		533,513				
ROD Tech Fund	9,686		58,149		20,000		
Clerk Tech Fund	5,032		11,246		10,000		
Treasurer Tech Fund			18,874				
911 Cell	10,531		1,107		400		
911 Landline/Cell	73,215		123,872		120,000		
Solid Waste	192,176		198,175		222,400		
Alcohol Control	18,051		23,000		23,000		
Transportation for Aging	351,481		452,950		403,200		
Totals	13,840,105	36.054	15,901,865	36.039	15,360,944	9,720,793	40.603
						Revenue Neutral Rate **	*35.379*
Less: Transfers	347,285		92,000		0		
Net Expenditure	13 492,820		15,809,865		15,360,944		
Total Tax Levied	8,481,900		8,466,719		xxxxxxxxxxxxxxxxx		
Assessed Valuation	235,511,799		234,971,601		239,407,098		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

Robert Reece

Nemaha County Administrator

em tax and Revenue Neutral Rate.
vailable at this hearing.

m limits of the 2026 budget.
luation.

Proposed Budget Year for 2026	
Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
861,433	3.598
2,816,833	11.766
14,564	0.061
6,479	0.027
42,173	0.176
2,488,882	10.396
139,643	0.583
784,474	3.277
103,028	0.430
229,575	0.959
61,771	0.258
5,104	0.021
56,269	0.235
2,110,565	8.816