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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	3,264,953	424,349	1.806
Debt Service	10-113				
Road & Bridge	68-5,101	7	4,115,600	2,471,980	10.521
Historical		8	15,500	14,514	0.062
Fair Premium	2-129	8	6,800	6,406	0.028
Conservation District	2-19076	9	45,000	43,198	0.184
Employee Benefits	12-16102	9	2,330,000	2,189,099	9.317
Election	25-22019	10	108,500	67,835	0.289
Ambulance	65-6113	10	900,000	783,806	3.336
Int/Dev Disabilities	19-4011	11	110,000	103,822	0.442
Noxious weed	2-1318	11	355,500	237,113	1.010
Mental Health	65-215	12	66,072	62,772	0.268
Sheltered Workshop Bldg	19-4004	12	12,000		
Abandoned Cemetaries	19-3106	13	5,500	5,229	0.023
Economic Development	19-4102	13	60,000	56,620	0.241
Law Enforcement	19-4421	14	2,170,000	1,999,976	8.512
		14			
Parks & Recreation		15	20,125		
Title III C-1		15	170,443		
Title III C-2		16	138,096		
Special Machinery		16	686,890		
Capital Outlay		17	533,513		
ROD Tech Fund		17	58,149		
Clerk Tech Fund		18	11,246		
Treasurer Tech Fund		18	18,874		
911 cell		19	1,638		
911 phone/cell		19	123,872		
Solid Waste		20	198,175		
Alcohol Control		20	23,000		
Transportation for Aging		21	452,950		
		21			
Totals		xxxxx	16,002,396	8,466,719	36.039

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	22
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	23

County Clerk's Use Only
234,971,601
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	36.168
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 9/30 2024

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

Nemaha County 2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	663,126	44,202	1,010	4,737	5,806	325
Debt Service						
Road & Bridge	2,736,774	182,421	4,165	19,553	23,962	1,344
Historical	14,633	975	22	105	128	7
Fair Premium	6,231	415	9	45	55	3
Conservation District	32,968	2,198	50	236	289	16
Employee Benefits	1,872,478	124,811	2,849	13,378	16,394	919
Election	142,688	9,511	217	1,019	1,249	70
Ambulance	780,677	52,036	1,188	5,578	6,835	383
Int/Dev Disabilities	103,756	6,916	158	741	908	51
Noxious weed	182,843	12,188	278	1,306	1,601	90
Mental Health	62,501	4,166	95	447	547	31
Sheltered Workshop Bldg						
Abandoned Cemetaries	5,213	347	8	37	46	3
Economic Development	56,559	3,770	86	404	495	28
Law Enforcement	1,821,453	121,410	2,772	13,014	15,948	894
TOTAL	8,481,900	565,366	12,907	60,600	74,263	4,164

County Treas Motor Vehicle Estimate 565,366

County Treas Recreational Vehicle Estimate 12,907

County Treas 16/20M Vehicle Estimate 60,600

County Treas Commercial Vehicle Tax Estimate 74,263

County Treas Watercraft Tax Estimate 4,164

Motor Vehicle Factor 0.06666

Recreational Vehicle Factor 0.00152

16/20M Vehicle Factor 0.00714

Commercial Vehicle Factor 0.00876

Watercraft Factor 0.00049

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Special Administration	General Fund	92,732	90,000	92,000	KSA 8-145
General Fund	Capital Outlay Fund	3,000	-		KSA 19-120
General Fund(Diversion	Capital Outlay Fund	3,000	-		KSA 19-120
General Fund(EP)	Capital Outlay Fund	-	-		KSA 19-120
Road & Bridge Fund	Special Machinery Fund	200,000	-		KSA 68-141g
Noxious Weed Fund	Capital Outlay Fund	5,000	-		KSA 2-1318
Law Enforcement Fund	Capital Outlay Fund	-	-		KSA 19-120
Transportation Fund	Capital Outlay Fund	50,000	-		KSA 19-120
Election Fund	Capital Outlay Fund	20,000	-		KSA 19-120
Solid Waste Fund	Capital Outlay Fund	20,000	-		KSA 19-120
	Total	393732	90000	92000	
	Adjustments*				
	Adjusted Totals	393732	90000	92000	

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

State of Kansas
County
2025

Nemaha County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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, 2024	Payments Due 2024	Payments Due 2025
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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	629,681	1,114,678	788,056
Receipts:			
Ad Valorem Tax	741,294	663,126	xxxxxxxxxxxxxxx
Delinquent Tax	2,938	0	0
Motor Vehicle Tax	73,838	49,497	44,202
Recreational Vehicle Tax	1,685	1,040	1,010
16/20M Vehicle Tax		5,050	4,737
Commercial Vehicle Tax	12,087	9,499	5,806
Watercraft Tax	0	283	325
Gross Earnings (Intangible) Tax	0	0	0
Vehicle Rental Tax	119	0	0
Interest Current Tax	29,320	25,000	25,000
Liquor Tax	9,242	10,000	10,000
Severed Mineral Tax	2,660	3,000	3,000
Local Sales Tax	1,413,569	1,325,000	1,150,000
Filing Fees	820	2,000	1,000
Officer Fees/Misc Fees	75,750	100,000	70,000
Worthless Check Fees	20	80	80
Juvenile Supervision Fees	205	0	200
Fish and Game Agent Fees	207	250	225
Sheriff's Booking Fees	2,097	2,000	2,000
Sewage Permits	300	600	300
Maps	515	500	300
Copies	1,916	7,500	2,000
Transfers (Special Administration to Gener	92,732	90,000	92,000
Prisoner Medical Fees	3,854	2,500	2,500
Drug Awareness	195	0	0
Health Grants	31,176	102,000	102,000
Attorney Fees	7,538	5,000	7,500
Emergency Preparedness	1,193	25,000	25,000
Community Building Rent	10,565	7,500	8,000
Meals on Wheels Fees	2,064	3,000	3,000
Diversion Fees	11,829	12,000	6,000
Reimbursement from Appraiser	9,310	9,000	5,000
Recycling Fees	84,761	100,000	60,000
Pioneer Building Rent	20,019	20,000	20,000
Nemaha County Aging	231,203	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	470,916	100,000	400,000
Neighborhood Revitalization Rebate	-9,700	-19,223	-13,637
Miscellaneous	66,121	40,000	15,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,402,358**	**2,701,202**	**2,052,548**
Resources Available:	**4,032,039**	**3,815,880**	**2,840,604**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,032,039	3,815,880	2,840,604
Expenditures:			
County Commissioners	187,199	315,000	129,500
County Administrator	0	0	205,000
County Clerk	151,470	112,500	58,330
County Treasurer	210,348	232,000	240,000
County Attorney	154,473	141,250	143,330
Register of Deeds	120,607	140,460	142,540
Alcohol & Drug Awareness	0	0	0
Courthouse General	644,979	750,000	1,000,500
Health Department	126,779	168,656	179,395
District Court	45,810	79,000	80,050
Emergency Preparedness	70,608	88,874	90,914
Community Building	23,968	25,000	25,000
Nemaha County Aging	452,384	275,000	292,489
Meals on Wheels	5,708	15,000	10,000
Diversion	8,657	12,000	12,000
District Court 4 Counties	6,868	12,384	13,705
Appraiser	265,619	288,000	273,500
Recycling	230,648	247,000	241,000
Nemaha County Free Fair	19,200	20,700	21,700
ROZ program funding	27,078	40,000	40,000
Pioneer Building	28,077	25,000	25,000
Three Rivers Inc.	1,200	0	0
County Counselor	0	40,000	41,000
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
Other	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	2,781,680	3,027,824	3,264,953
Transfer to Capital Outlay	3,000	0	0
Cash Reserve (2025 column)			
Miscellaneous	132,681		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,917,361**	**3,027,824**	**3,264,953**
Unencumbered Cash Balance Dec 31	1,114,678	788,056	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,917,500	3,027,824	3,264,953
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,264,953
		Tax Required	424,349
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	424,349

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commissioners			
Salaries	116,324	269,000	93,500
Contractual	57,717	43,000	30,000
Commodities	13,158	3,000	6,000
Capital Outlay	0	0	
Total	187,199	315,000	129,500
County Administrator			
Salaries	0		200,000
Contractual			0
Commodities			5,000
Capital Outlay			
Total	0	0	205,000
County Clerk			
Salaries	149,658	105,000	54,680
Contractual	1,150	1,000	1,150
Commodities	662	6,500	2,500
Capital Outlay			
Total	151,470	112,500	58,330
County Treasurer			
Salaries	209,169	230,000	238,000
Contractual	552	1,000	1,000
Commodities	627	1,000	1,000
Capital Outlay			0
Total	210,348	232,000	240,000
County Attorney			
Salaries	152,578	133,750	135,830
Contractual	1,411	5,000	5,000
Commodities	484	2,500	2,500
Capital Outlay			
Total	154,473	141,250	143,330
Register of Deeds			
Salaries	119,650	135,960	138,040
Contractual	449	2,500	2,500
Commodities	508	2,000	2,000
Capital Outlay			0
Total	120,607	140,460	142,540
Alcohol & Drug Awareness			
Salaries	0	0	0
Contractual	0		
Commodities	0		
Capital Outlay			
Total	0	0	0
Courthouse General			
Salaries	75,344	750,000	750,000
Contractual	508,537		170,500
Commodities	61,098		80,000
Capital Outlay			
Total	644,979	750,000	1,000,500
Total - Page 6b	**1,469,076**	**1,691,210**	**1,919,200**

Nemaha County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Health Department			
Salaries	109,373	136,806	138,806
Contractual	8,141		10,000
Commodities	9,265	31,850	30,589
Capital Outlay			
Total	126,779	168,656	179,395
District Court			
Contractual	17,764	30,300	80,050
Attorney Fees	26,243	36,000	
Commodities	1,263	12,700	
District Court Fees	540		
Total	45,810	79,000	80,050
Emergency Preparedness			
Salaries	48,398	73,374	74,414
Contractual	8,268	7,000	8,000
Commodities	13,942	8,500	8,500
Capital Outlay			
Total	70,608	88,874	90,914
Community Building			
Maintenance	23,968	25,000	25,000
Total	23,968	25,000	25,000
Nemaha County Aging			
Grant Match	175,244	275,000	292,489
Contractual	3,145		
Commodities	273,995		
Capital Outlay			
Total	452,384	275,000	292,489
Meals on Wheels			
Expenses	5,708	15,000	10,000
Capital Outlay			
Total	5,708	15,000	10,000
Diversion			
Expenses	5,657	12,000	12,000
Contractual			
Transfer to Campital Outlay	3,000		0
Capital Outlay			
Total	8,657	12,000	12,000
District Court 4 Counties			
Expenses	6,868		
Contractual		12,384	13,705
Commodities			
Capital Outlay			
Total	6,868	12,384	13,705
Total - Page 6c	**740,782**	**675,914**	**703,553**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Appraiser			
Salaries	214,314	240,000	237,000
Contractual	29,515	18,000	10,000
Commodities	21,790	30,000	18,500
Capital Outlay			8,000
Total	265,619	288,000	273,500
Recycling			
Salaries	178,489	193,000	181,000
Contractual	12,881	22,000	22,000
Commodities	39,278	32,000	38,000
Capital Outlay			
Total	230,648	247,000	241,000
Nemaha County Free Fair			
Salaries	0		
Contractual	19,200	20,700	21,700
Commodities	0		
Capital Outlay			
Total	19,200	20,700	21,700
ROZ program funding			
Salaries	0		
Contractual	27,078	40,000	40,000
Commodities	0		
Capital Outlay			
Total	27,078	40,000	40,000
Pioneer Building			
Expenses	28,077	25,000	25,000
Contractual	0		
Commodities	0		
Capital Outlay			
Total	28,077	25,000	25,000
Three Rivers Inc.			
Appropriation	1,200	0	0
Contractual	0		
Commodities	0		
Capital Outlay			
Total	1,200	0	0
County Counselor			
Salaries	0	40,000	40,000
Contractual			1,000
Commodities			
Capital Outlay			
Total	0	40,000	41,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	**571,822**	**660,700**	**642,200**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
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**	**0**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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	1,469,076	1,691,210	1,919,200
Total - Page 6c	740,782	675,914	703,553
Total - Page 6d	571,822	660,700	642,200
Total - Page 6e	0	0	0
Total Detail Expenditures**	**2,781,680**	**3,027,824**	**3,264,953**

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

Nemaha County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	210,308	223,959	218,685
Receipts:			
Ad Valorem Tax	2,684,256	2,736,774	xxxxxxxxxxxxxxxx
Delinquent Tax	8,606	0	0
Motor Vehicle Tax	183,353	179,677	182,421
Recreational Vehicle Tax	4,168	3,774	4,165
16/20M Vehicle Tax		18,329	19,553
Commercial Vehicle Tax	30,634	34,485	23,962
Watercraft Tax	0	1,021	1,344
Special City & County Highway	534,084	500,000	524,135
Vehicle Rental Tax	303		250
Reimbursements	1,122,848	500,000	750,000
Income			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-74,622	-79,334	-80,895
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,493,630**	**3,894,726**	**1,424,935**
Resources Available:	**4,703,938**	**4,118,685**	**1,643,620**

Nemaha County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,703,938	4,118,685	1,643,620
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	593,649	815,000	679,600
Bridge Construction Salaries	49,584	0	
Contractual	573,450	0	236,000
Transfer to Special Machinery	200,000		
Commodities	3,063,296	3,085,000	3,200,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,479,979**	**3,900,000**	**4,115,600**
Unencumbered Cash Balance Dec 31	223,959	218,685	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	4,903,957	3,900,000	4,115,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,115,600
		Tax Required	2,471,980
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,471,980

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	164	228	220
Receipts:			
Ad Valorem Tax	14,644	14,633	xxxxxxxxxxxxxxxx
Delinquent Tax	44	0	
Motor Vehicle Tax	1,079	972	975
Recreational Vehicle Tax	25	20	22
16/20 M Vehicle Tax		99	105
Commercial Vehicle Tax	178	186	128
Watercraft Tax	0	6	7
Vehicle Rental Tax	1	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-407	-424	-471
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**15,564**	**15,492**	**766**
Resources Available:	**15,728**	**15,720**	**986**
Expenditures:			
Appropriation	15,500	15,500	15,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**15,500**	**15,500**	**15,500**
Unencumbered Cash Balance Dec 31	228	220	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	15,500	15,500	15,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,500
		Tax Required	14,514
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	14,514

Adopted Budget **Fair Premium**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	341	269	75
Receipts:			
Ad Valorem Tax	6,307	6,231	xxxxxxxxxxxxxxxx
Delinquent Tax	22	0	
Motor Vehicle Tax	484	421	415
Recreational Vehicle Tax	11	9	9
16/20 M Vehicle Tax		43	45
Commercial Vehicle Tax	79	81	55
Watercraft Tax	0	2	3
Vehicle Rental Tax	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-175	-181	-208
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**6,728**	**6,606**	**319**
Resources Available:	**7,069**	**6,875**	**394**
Expenditures:			
Appropriation	6,800	6,800	6,800
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**6,800**	**6,800**	**6,800**
Unencumbered Cash Balance Dec 31	269	75	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	6,800	6,800	6,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,800
		Tax Required	6,406
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	6,406

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	779	535	416
Receipts:			
Ad Valorem Tax	32,660	32,968	xxxxxxxxxxxxxxxx
Delinquent Tax	109	0	
Motor Vehicle Tax	2,437	2,172	2,198
Recreational Vehicle Tax	56	46	50
16/20 M Vehicle Tax		222	236
Commercial Vehicle Tax	399	417	289
Watercraft Tax	0	12	16
Vehicle Rental Tax	3	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-908	-956	-1,403
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**34,756**	**34,881**	**1,386**
Resources Available:	**35,535**	**35,416**	**1,802**
Expenditures:			
Appropriation	35,000	35,000	45,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**35,000**	**35,000**	**45,000**
Unencumbered Cash Balance Dec 31	535	416	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	35,000	35,000	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	43,198
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	43,198

Adopted Budget

Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-1,259	2,623	53,685
Receipts:			
Ad Valorem Tax	1,891,567	1,872,478	xxxxxxxxxxxxxxxx
Delinquent Tax	5,694	0	
Motor Vehicle Tax	123,673	126,761	124,811
Recreational Vehicle Tax	2,822	2,662	2,849
16/20 M Vehicle Tax		12,931	13,378
Commercial Vehicle Tax	20,246	24,329	16,394
Watercraft Tax	0	720	919
Vehicle Rental Tax	199	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-52,646	-54,280	-71,135
Miscellaneous	132,818		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,124,373**	**1,985,601**	**87,216**
Resources Available:	**2,123,114**	**1,988,224**	**140,901**
Expenditures:			
Clothing Allowance	4,254	5,500	6,250
Workers Comp	25,323	45,000	50,000
Social Security	319,746	330,000	365,000
Retirement	399,926	433,750	463,750
Ins/Def Comp	1,351,843	1,100,000	1,440,000
Unemployment	4,083	6,000	5,000
Cash Reserve (2025 column)			
Miscellaneous	15,316	14,289	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,120,491**	**1,934,539**	**2,330,000**
Unencumbered Cash Balance Dec 31	2,623	53,685	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,135,183	1,934,539	2,330,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,330,000
		Tax Required	2,189,099
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,189,099

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	30,859	30,859
Receipts:			
Ad Valorem Tax	129,362	142,688	xxxxxxxxxxxxxxx
Delinquent Tax	363	0	
Motor Vehicle Tax	8,183	8,669	9,511
Recreational Vehicle Tax	187	182	217
16/20 M Vehicle Tax		884	1,019
Commercial Vehicle Tax	1,339	1,664	1,249
Watercraft Tax	0	49	70
Vehicle Rental Tax	14	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,601	-4,136	-2,260
Miscellaneous	7,022		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**142,869**	**150,000**	**9,806**
Resources Available:	**142,869**	**180,859**	**40,665**
Expenditures:			
Salaries	55,429	67,150	63,500
Contractual Services	28,840	65,000	35,000
Transfer to Capital Ourlay	20,000	0	0
Commodities	7,741	17,850	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**112,010**	**150,000**	**108,500**
Unencumbered Cash Balance Dec 31	30,859	30,859	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	140,150	150,000	108,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,500
		Tax Required	67,835
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	67,835

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	281,927	158,989	75,634
Receipts:			
Ad Valorem Tax	663,917	780,677	xxxxxxxxxxxxxxx
Delinquent Tax	2,476	0	
Motor Vehicle Tax	49,848	44,372	52,036
Recreational Vehicle Tax	1,130	932	1,188
16/20 M Vehicle Tax		4,526	5,578
Commercial Vehicle Tax	8,437	8,516	6,835
Watercraft Tax	0	252	383
Vehicle Rental Tax	84		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-18,432	-22,630	-25,460
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**707,460**	**816,645**	**40,560**
Resources Available:	**989,387**	**975,634**	**116,194**
Expenditures:			
Contractual Services	830,398	900,000	900,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**830,398**	**900,000**	**900,000**
Unencumbered Cash Balance Dec 31	158,989	75,634	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	900,000	900,000	900,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	900,000
		Tax Required	783,806
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	783,806

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Int/Dev Disabilities**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,657	962	776
Receipts:			
Ad Valorem Tax	102,710	103,756	xxxxxxxxxxxxxxxx
Delinquent Tax	338	0	
Motor Vehicle Tax	7,669	6,865	6,916
Recreational Vehicle Tax	175	144	158
16/20 M Vehicle Tax		700	741
Commercial Vehicle Tax	1,256	1,318	908
Watercraft Tax	0	39	51
Vehicle Rental Tax	13	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,856	-3,008	-3,372
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**109,305**	**109,814**	**5,402**
Resources Available:	**110,962**	**110,776**	**6,178**
Expenditures:			
Appropriation	110,000	110,000	110,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**110,000**	**110,000**	**110,000**
Unencumbered Cash Balance Dec 31	962	776	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	110,000	110,000	110,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	110,000
		Tax Required	103,822
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	103,822

Adopted Budget **Noxious weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,857	28,283	601
Receipts:			
Ad Valorem Tax	195,429	182,843	xxxxxxxxxxxxxxxx
Delinquent Tax	567	0	
Motor Vehicle Tax	12,276	13,081	12,188
Recreational Vehicle Tax	278	275	278
16/20 M Vehicle Tax		1,334	1,306
Commercial Vehicle Tax	2,052	2,511	1,601
Watercraft Tax	0	74	90
Vehicle Rental Tax	20	0	0
Chemical Reimbursement	162,195	130,000	110,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,436	-5,300	-7,677
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**367,381**	**324,818**	**117,786**
Resources Available:	**396,238**	**353,101**	**118,387**
Expenditures:			
Salaries	143,921	153,000	156,000
Contractual Services	2,096	3,745	3,745
Commodities	216,938	195,755	195,755
Noxious Weed xfer to Capital Outlay	5,000	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**367,955**	**352,500**	**355,500**
Unencumbered Cash Balance Dec 31	28,283	601	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	315,250	352,500	355,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	355,500
		Tax Required	237,113
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	237,113

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	53
Receipts:			
Ad Valorem Tax	61,481	62,501	xxxxxxxxxxxxxxxx
Delinquent Tax	201	0	
Motor Vehicle Tax	4,514	4,117	4,166
Recreational Vehicle Tax	103	86	95
16/20 M Vehicle Tax		420	447
Commercial Vehicle Tax	739	790	547
Watercraft Tax	0	23	31
Vehicle Rental Tax	6	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,710	-1,812	-2,039
Miscellaneous	738		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**66,072**	**66,125**	**3,247**
Resources Available:	**66,072**	**66,125**	**3,300**
Expenditures:			
Appropriation	66,072	66,072	66,072
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**66,072**	**66,072**	**66,072**
Unencumbered Cash Balance Dec 31	0	53	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	66,072	66,072	66,072
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,072
		Tax Required	62,772
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	62,772

Adopted Budget **Sheltered Workshop Bldg**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,966	31,753	22,753
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	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	3,384	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:	**32,350**	**34,753**	**25,753**
Expenditures:			
Repairs	597	12,000	12,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**597**	**12,000**	**12,000**
Unencumbered Cash Balance Dec 31	31,753	22,753	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Abandoned Cemetaries**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11	0	0
Receipts:			
Ad Valorem Tax	4,924	5,213	xxxxxxxxxxxxxxx
Delinquent Tax	3	0	
Motor Vehicle Tax	62	331	347
Recreational Vehicle Tax	1	7	8
16/20 M Vehicle Tax		34	37
Commercial Vehicle Tax	12	64	46
Watercraft Tax	0	2	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-138	-151	-170
Miscellaneous	280	0	
Does miscellaneous exceed 10% of Total I			
Total Receipts	**5,144**	**5,500**	**271**
Resources Available:	**5,155**	**5,500**	**271**
Expenditures:			
appropriation	5,080	5,500	5,500
Cash Reserve (2025 column)			
Miscellaneous	75		
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**5,155**	**5,500**	**5,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	5,500	5,500	5,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,500
		Tax Required	5,229
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,229

Adopted Budget **Economic Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,123	588	436
Receipts:			
Ad Valorem Tax	55,859	56,559	xxxxxxxxxxxxxxx
Delinquent Tax	187	0	
Motor Vehicle Tax	4,185	3,733	3,770
Recreational Vehicle Tax	96	78	86
16/20 M Vehicle Tax		381	404
Commercial Vehicle Tax	685	716	495
Watercraft Tax	0	21	28
Vehicle Rental Tax	6	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,553	-1,640	-1,839
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**59,465**	**59,848**	**2,944**
Resources Available:	**60,588**	**60,436**	**3,380**
Expenditures:			
appropriation	60,000	60,000	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**60,000**	**60,000**	**60,000**
Unencumbered Cash Balance Dec 31	588	436	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	60,000	60,000	60,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,000
		Tax Required	56,620
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	56,620

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,244	48	0
Receipts:			
Ad Valorem Tax	1,688,230	1,821,453	xxxxxxxxxxxxxxx
Delinquent Tax	5,267	0	
Motor Vehicle Tax	119,540	113,069	121,410
Recreational Vehicle Tax	2,727	2,375	2,772
16/20 M Vehicle Tax		11,534	13,014
Commercial Vehicle Tax	19,588	21,701	15,948
Watercraft Tax	0	643	894
Vehicle Rental Tax	193	0	
Law Enforcement -dispatch svc	69,902	76,000	76,000
Collections	12,595	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-46,959	-52,801	-65,014
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,871,083**	**1,998,974**	**170,024**
Resources Available:	**1,876,327**	**1,999,022**	**170,024**
Expenditures:			
Salaries	1,084,235	1,725,022	1,782,000
LEC dispatcher salaries	516,300	0	
Contractual Svcs	114,667	0	99,000
Commodities	133,963	274,000	129,000
Vehicle Fund	27,114	0	160,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,876,279**	**1,999,022**	**2,170,000**
Unencumbered Cash Balance Dec 31	48	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,900,000	2,000,000	2,170,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,170,000
		Tax Required	1,999,976
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,999,976

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,545	11,787	10,125
Receipts:			
Liquor tax	9,242	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,242**	**10,000**	**10,000**
Resources Available:	**11,787**	**21,787**	**20,125**
Expenditures:			
contractual	0	11,662	20,125
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**11,662**	**20,125**
Unencumbered Cash Balance Dec 31	11,787	10,125	0
2023/2024/2025 Budget Authority Amoun	8,883	11,662	20,125

Adopted Budget **Title III C-1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	58,157	23,502	23,502
Receipts:			
Grant Match County	50,000	93,443	113,443
3-c-1 nutrition grants	26,631	22,000	31,000
3-c-1 nutrition program income	34,393	40,000	26,000
Donations - Seneca Elderly	1,225	5,000	0
Miscellaneous		10,000	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**112,249**	**170,443**	**170,443**
Resources Available:	**170,406**	**193,945**	**193,945**
Expenditures:			
salaries	89,539	109,043	109,043
Contractual Svcs	7,750	1,900	2,400
Commodities	49,615	49,500	59,000
Cash Reserve (2025 column)			
Miscellaneous		10,000	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**146,904**	**170,443**	**170,443**
Unencumbered Cash Balance Dec 31	23,502	23,502	23,502
2023/2024/2025 Budget Authority Amoun	219,436	170,443	170,443

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Title III C-2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	58,997	109,643	109,643
Receipts:			
Grant Match County	50,000	32,096	7,096
3-c-2 grants	44,336	21,000	31,000
Miscellaneous	89,501	70,000	100,000
Donations- Seneca Elderly	12,861	5,000	
Donations- Sabetha Elderly	600	0	
Miscellaneous		10,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**197,298**	**138,096**	**138,096**
Resources Available:	**256,295**	**247,739**	**247,739**
Expenditures:			
Salaries	78,335	72,696	72,696
Contractual Svcs	11,782	1,900	2,400
Commodities	56,535	53,500	63,000
Cash Reserve (2025 column)			
Miscellaneous		10,000	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**146,652**	**138,096**	**138,096**
Unencumbered Cash Balance Dec 31	109,643	109,643	109,643
2023/2024/2025 Budget Authority Amount	295,057	138,096	138,096

Adopted Budget

Special Machinery	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	646,404	756,963	686,890
Receipts:			
transfer	200,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**200,000**	**0**	**0**
Resources Available:	**846,404**	**756,963**	**686,890**
Expenditures:			
capital outlay	89,441	70,073	686,890
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**89,441**	**70,073**	**686,890**
Unencumbered Cash Balance Dec 31	756,963	686,890	0
2023/2024/2025 Budget Authority Amount	576,331	70,073	686,890

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,994,619	1,804,378	533,513
Receipts:			
General Diversion to CAP	3,000	0	0
Election	20,000	0	0
Civil Defense	14,000	0	0
General Reimbursement	67,545	0	0
Noxious Weed	5,000	0	0
Solid Waste	20,000	0	0
Law Enforcement	11,520	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**141,065**	**0**	**0**
Resources Available:	**2,135,684**	**1,804,378**	**533,513**
Expenditures:			
Cap Outlay- Law Enforcement	93,646	0	0
Cap Outlay- Aging	45,751	0	0
Cap Outlay- Civil Defense	19,043	0	0
Miscellaneous	172,866	1,270,865	533,513
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**331,306**	**1,270,865**	**533,513**
Unencumbered Cash Balance Dec 31	1,804,378	533,513	0
2023/2024/2025 Budget Authority Amount	723,754	1,270,865	533,513

Adopted Budget

ROD Tech Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	101,618	57,149	46,149
Receipts:			
Collections	10,678	14,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,678**	**14,000**	**12,000**
Resources Available:	**112,296**	**71,149**	**58,149**
Expenditures:			
Contractual	52,230	12,500	29,074
Commodities	2,917	12,500	29,075
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**55,147**	**25,000**	**58,149**
Unencumbered Cash Balance Dec 31	57,149	46,149	0
2023/2024/2025 Budget Authority Amount	116,618	93,430	58,149

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Clerk Tech Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,065	19,734	8,246
Receipts:			
Collections	2,669	3,500	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,669**	**3,500**	**3,000**
Resources Available:	**19,734**	**23,234**	**11,246**
Expenditures:			
commodities	0	14,988	11,246
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**14,988**	**11,246**
Unencumbered Cash Balance Dec 31	19,734	8,246	0
2023/2024/2025 Budget Authority Amoun	8,577	14,988	11,246

Adopted Budget

Treasurer Tech Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,510	19,424	15,874
Receipts:			
Collections	2,669	3,500	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,669**	**3,500**	**3,000**
Resources Available:	**21,179**	**22,924**	**18,874**
Expenditures:			
contractual svcs	0	3,525	9,437
commodities	1,755	3,525	9,437
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,755**	**7,050**	**18,874**
Unencumbered Cash Balance Dec 31	19,424	15,874	0
2023/2024/2025 Budget Authority Amoun	17,960	7,050	18,874

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 cell**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,709	11,638	1,638
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**19,709**	**11,638**	**1,638**
Expenditures:			
contractual	8,071	10,000	1,638
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,071**	**10,000**	**1,638**
Unencumbered Cash Balance Dec 31	11,638	1,638	0
2023/2024/2025 Budget Authority Amount	19,709	14,979	1,638

Adopted Budget

911 phone/cell	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	80,258	87,844	43,872
Receipts:			
collections	80,801	80,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**80,801**	**80,000**	**80,000**
Resources Available:	**161,059**	**167,844**	**123,872**
Expenditures:			
contractual svcs	73,215	123,972	123,872
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**73,215**	**123,972**	**123,872**
Unencumbered Cash Balance Dec 31	87,844	43,872	0
2023/2024/2025 Budget Authority Amount	111,286	123,972	123,872

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	93,242	81,693	126,973
Receipts:			
collections	172,903	275,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**172,903**	**275,000**	**200,000**
Resources Available:	**266,145**	**356,693**	**326,973**
Expenditures:			
salaries	71,389	96,220	83,000
Contractual Svc	66,680	100,000	80,000
Commodities	26,383	33,500	35,175
Capital Outlay	20,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**184,452**	**229,720**	**198,175**
Unencumbered Cash Balance Dec 31	81,693	126,973	128,798
2023/2024/2025 Budget Authority Amoun	298,560	229,720	198,175

Adopted Budget

Alcohol Control	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,868	11,317	8,266
Receipts:			
liquor tax	17,679	15,000	18,347
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**17,679**	**15,000**	**18,347**
Resources Available:	**22,547**	**26,317**	**26,613**
Expenditures:			
contractual svcs	11,230	18,051	23,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**11,230**	**18,051**	**23,000**
Unencumbered Cash Balance Dec 31	11,317	8,266	3,613
2023/2024/2025 Budget Authority Amoun	16,317	18,051	23,000

CPA Summary

Nemaha County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transportation for Aging**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	52,200	47,929	157,554
Receipts:			
Grant Match	75,000	133,535	171,950
Fares & Misc	25,393	25,000	25,000
Trans Medicaid Money	66,533	50,000	50,000
Trans for Aging Grant	246,361	275,240	246,000
Interest on Idle Funds			
Miscellaneous	609		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**413,896**	**483,775**	**492,950**
Resources Available:	**466,096**	**531,704**	**650,504**
Expenditures:			
salaries	291,982	285,000	340,000
contractual svcs	34,072	0	41,450
transfer out	10,511	0	0
commodities	31,602	89,150	61,500
capital outlay	50,000		10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**418,167**	**374,150**	**452,950**
Unencumbered Cash Balance Dec 31	47,929	157,554	197,554
2023/2024/2025 Budget Authority Amount	455,527	374,150	452,950

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Nemaha County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Nemaha County

will meet on September 16, 2024 at 10:00a at Nemaha County Courthouse - Commissioner Chamber 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,917,361	3.283	3,027,824	2.816	3,264,953	424,349	1.809
Debt Service							
Road & Bridge	4,479,979	11.915	3,900,000	11.635	4,115,600	2,471,980	10.537
Historical	15,500	0.065	15,500	0.062	15,500	14,514	0.062
Fair Premium	6,800	0.028	6,800	0.026	6,800	6,406	0.027
Conservation District	35,000	0.145	35,000	0.140	45,000	43,198	0.184
Employee Benefits	2,120,491	8.406	1,934,539	7.960	2,330,000	2,189,099	9.331
Election	112,010	0.575	150,000	0.607	108,500	67,835	0.289
Ambulance	830,398	2.943	900,000	3.319	900,000	783,806	3.341
Int/Dev Disabilities	110,000	0.456	110,000	0.441	110,000	103,822	0.443
Noxious weed	367,955	0.868	352,500	0.777	355,500	237,113	1.011
Mental Health	66,072	0.273	66,072	0.266	66,072	62,772	0.268
Sheltered Workshop Bldg	597		12,000		12,000		
Abandoned Cemetaries	5,155	0.022	5,500	0.022	5,500	5,229	0.022
Economic Development	60,000	0.248	60,000	0.240	60,000	56,620	0.241
Law Enforcement	1,876,279	7.498	1,999,022	7.743	2,170,000	1,999,976	8.525
Parks & Recreation			11,662		20,125		
Title III C-1	146,904		170,443		170,443		
Title III C-2	146,652		138,096		138,096		
Special Machinery	89,441		70,073		686,890		
Capital Outlay	331,306		1,270,865		533,513		
ROD Tech Fund	55,147		25,000		58,149		
Clerk Tech Fund			14,988		11,246		
Treasurer Tech Fund	1,755		7,050		18,874		
911 cell	8,071		10,000		1,638		
911 phone/cell	73,215		123,972		123,872		
Solid Waste	184,452		229,720		198,175		
Alcohol Control	11,230		18,051		23,000		
Transportation for Aging	418,167		374,150		452,950		
Totals	14,469,937	36.725	15,038,827	36.054	16,002,396	8,466,719	36.090
						*Revenue Neutral Rate ** *	*36.168*
Less: Transfers	393,732		90,000		92,000		
Net Expenditure	14,076,205		14,948,827		15,910,396		
Total Tax Levied	8,272,866		8,481,900		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	225,301,001		235,511,799		234,606,852		

Outstanding Indebtedness, January 1,	2022	2023	2024
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*

Mike Miller
Nemaha County Administrator

Nemaha County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	419,386	1.788	13,637
Debt Service	0		0
Road & Bridge	2,487,891	10.605	80,895
Historical	14,500	0.062	471
Fair Premium	6,400	0.027	208
Conservation District	43,154	0.184	1,403
Employee Benefits	2,187,727	9.325	71,135
Election	69,496	0.296	2,260
Ambulance	783,004	3.338	25,460
Int/Dev Disabilities	103,716	0.442	3,372
Noxious weed	236,115	1.006	7,677
Mental Health	62,708	0.267	2,039
Sheltered Workshop Bldg	0		0
Abandoned Cemetaries	5,223	0.022	170
Economic Development	56,562	0.241	1,839
Law Enforcement	1,999,472	8.523	65,014
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	8,475,354	36.126	275,580

2024 July 1 Valuation: 234,606,852

Valuation Factor: 234,606.852

Neighborhood Revitalization Subj to Rebate: 7,628,391

Neighborhood Revitalization factor: 7,628.391

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2024 - 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 36.168 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 9/16/24 (Insert Date) 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 36.168 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 16th day of September, 2024 (month and year) and SIGNED by the Governing Body.

Attested:
MaryKay Schultejans
County Clerk

COUNTY CLERK SEAL NEMAHA COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the Nemaha County Commission (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on ~~9/12~~ 9/16/24 (Date)

Resolution No. 2024-12

Governing Body Member	Yes	No	No Vote
Ben Glace	X		
Jason Koch	X		
Dylan Keim		X	
TOTAL			

Certified:

MaryKay Schultejans, Nemaha County Clerk

COUNTY CLERK SEAL NEMAHA COUNTY, KANSAS

The Nemaha County Commission has approved for publication the following preliminary 2025 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 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Nemaha County
will meet on September 16, 2024 at 10:00a at Nemaha County Courthouse - Commissioner Chamber 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,917,361	3.283	3,027,824	2.816	3,215,308	192,120	0.819
Debt Service							
Road & Bridge	4,479,979	11.915	3,900,000	11.635	4,701,742	3,074,033	13.103
Historical	15,500	0.065	15,500	0.062	15,500	14,500	0.062
Fair Premium	6,800	0.028	6,800	0.026	6,800	6,400	0.027
Conservation District	35,000	0.145	35,000	0.140	45,000	43,154	0.184
Employee Benefits	2,120,491	8.406	1,934,539	7.960	2,290,000	2,145,530	9.145
Election	112,010	0.575	150,000	0.607	163,525	124,521	0.531
Ambulance	830,398	2.943	900,000	3.319	900,000	783,004	3.338
Int/Dev Disabilities	110,000	0.456	110,000	0.441	110,000	103,716	0.442
Noxious Weed	367,955	0.868	352,500	0.777	371,467	212,082	0.904
Mental Health	66,072	0.273	66,072	0.266	66,072	62,708	0.267
Sheltered Workshop Bldg	597	0.000	12,000	0.000	12,000	0	0.000
Abandoned Cemetaries	5,155	0.022	5,500	0.022	5,500	5,223	0.022
Economic Development	60,000	0.248	60,000	0.240	60,000	56,562	0.241
Law Enforcement	1,876,279	7.498	1,999,022	7.743	2,219,000	2,048,472	8.732
Parks & Recreation	0		11,662		20,125		
Title III C-1	146,904		170,443		170,443		
Title III C-2	146,652		138,096		138,096		
Special Machinery	89,441		70,073		686,890		
Capital Outlay	331,306		1,270,865		533,513		
ROD Tech Fund	55,147		25,000		58,149		
Clerk Tech Fund	0		14,988		11,246		
Treasurer Tech Fund	1,755		7,050		18,874		
911 cell	8,071		10,000		1,638		
911 phone/cell	73,215		123,972		123,872		
Solid Waste	184,452		229,720		240,675		
Alcohol Control	11,230		18,051		23,000		
Transportation for Aging	418,167		374,150		452,950		
Totals	14,469,937	36.725	15,038,827	36.054	16,661,385	8,872,025	37.817
						*Revenue Neutral Rate ** *	*36.168*
Less: Transfers	393,732		90,000		92,000		
Net Expenditure	14,076,205		14,948,827		16,569,385		
Total Tax Levied	8,272,866		8,481,900		xxxxxxxxxxxxxxxxx		
Assessed Valuation	225,301,001		235,511,799		234,606,852		

Outstanding Indebtedness, January 1,	2022	2023	2024
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*

Mike Miller
Nemaha County Administrator

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 Sept. 4, 2024
Second insertion thereof in the issue thereof date _____, 2024
Third insertion thereof in the issue thereof date _____, 2024

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 $ 153.75
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 4 day of Sept., 2024

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 _____, 2024

_____

Published in The Sabetha Herald on Wednesday, September 4, 2024

PUBLIC NOTICE

The Nemaha County Commission has approved for publication the following preliminary 2025 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 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Nemaha County
will meet on September 16, 2024 at 10:00a at Nemaha County Courthouse - Commissioner Chamber 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,917,361	3.283	3,027,824	2.816	3,215,308	192,120	0.819
Debt Service							
Road & Bridge	4,479,979	11.915	3,900,000	11.635	4,701,742	3,074,033	13.103
Historical	15,500	0.065	15,500	0.062	15,500	14,500	0.062
Fair Premium	6,800	0.028	6,800	0.026	6,800	6,400	0.027
Conservation District	35,000	0.145	35,000	0.140	45,000	43,154	0.184
Employee Benefits	2,120,491	8.406	1,934,539	7.960	2,290,000	2,145,530	9.145
Election	112,010	0.575	150,000	0.607	163,525	124,521	0.531
Ambulance	830,398	2.943	900,000	3.319	900,000	783,004	3.338
Int/Dev Disabilities	110,000	0.456	110,000	0.441	110,000	103,716	0.442
Noxious Weed	367,955	0.868	352,500	0.777	371,467	212,082	0.904
Mental Health	66,072	0.273	66,072	0.266	66,072	62,708	0.267
Sheltered Workshop Bldg	597	0.000	12,000	0.000	12,000	0	0.000
Abandoned Cemetaries	5,155	0.022	5,500	0.022	5,500	5,223	0.022
Economic Development	60,000	0.248	60,000	0.240	60,000	56,562	0.241
Law Enforcement	1,876,279	7.498	1,999,022	7.743	2,219,000	2,048,472	8.732
Parks & Recreation	0		11,662		20,125		
Title III C-1	146,904		170,443		170,443		
Title III C-2	146,652		138,096		138,096		
Special Machinery	89,441		70,073		686,890		
Capital Outlay	331,306		1,270,865		533,513		
ROD Tech Fund	55,147		25,000		58,149		
Clerk Tech Fund	0		14,988		11,246		
Treasurer Tech Fund	1,755		7,050		18,874		
911 cell	8,071		10,000		1,638		
911 phone/cell	73,215		123,972		123,872		
Solid Waste	184,452		229,720		240,675		
Alcohol Control	11,230		18,051		23,000		
Transportation for Aging	418,167		374,150		452,950		
Totals	14,469,937	36.725	15,038,827	36.054	16,661,385	8,872,025	37.817
						Revenue Neutral Rate **	*36.168*
Less: Transfers	393,732		90,000		92,000		
Net Expenditure	14,076,205		14,948,827		16,569,385		
Total Tax Levied	8,272,866		8,481,900		xxxxxxxxxxxxxxxxx		
Assessed Valuation	225,301,001		235,511,799		234,606,852		

Outstanding Indebtedness, January 1,	2022	2023	2024
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*

Mike Miller
Nemaha County Administrator

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS } ss.
NEMAHA COUNTY }

EXHIBIT "A"

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive week(s). The first publication thereof being made as aforesaid on the day of September 4, 2024, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Tim Kellenberger

Subscribed and sworn to before me this 4 day of September, 2024

Heather D. Stewart
Notary Public

My commission expires: 11/15/25

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Printer's Fee $_____

Additional Copies $ _____

Affidavit and proof of publication examined, approved and filed this____ day of _____ 20___

District Magistrate Judge _____