State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Nemaha-Brown Watershed # 7 Jt
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 expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-1219	5	444,493	161,633	3.079
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	444,493	161,633	3.079
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Nemaha County	26,551,956
Brown County	20,874,334
Jackson County	4,174,468
Atchison County	895,806
0	
Nov 1, 2025 Total Assessed Valuation	52,496,554

Revenue Neutral Rate	3.082
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611

Email:
brockck@sbcglobal.net

Date Attested: 12/31, 2025

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	161,633	6,744	151	1,226	489	46
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	161,633	6,744	151	1,226	489	46

County Treas Motor Vehicle Estimate 6,744

County Treas Recreational Vehicle Estimate 151

County Treas 16/20M Vehicle Estimate 1,226

County Treas Commercial Vehicle Tax Estimate 489

County Treas Watercraft Tax Estimate 46

MVT Factor 0.04172

RVT Factor 0.00093

16/20M Factor 0.00759

Comm Veh Factor 0.00303

Watercraft Factor 0.00028

2026

Nemaha-Brown Watershed # 7 Jt
Nemaha County

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
Special District

Nemaha-Brown Watershed # 7 Jt
Nemaha County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**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							
				Total	**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	214,933	274,204	273,704
Receipts:			
Ad Valorem Tax	169,606	161,633	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,564	6,744
Recreational Vehicle Tax		159	151
16/20M Vehicle Tax		1,049	1,226
Commercial Vehicle Tax		344	489
Watercraft Tax		51	46
LAVTR			0
Dam Site 31-13	120,000		
Bond Refund	18,027		
Interest on Idle Funds	387	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**308,020**	**170,300**	**9,156**
Resources Available:	**522,953**	**444,504**	**282,860**
Expenditures:			
Engineer Fees		60,000	60,000
Legal Fees		10,000	10,000
Fees/ Permits/ Dues		5,000	5,000
SAKW		10,000	10,000
Board Expenses		1,000	1,000
Dam Construction & Repairs	248,749	55,500	329,193
Brush Removal &Seeding		10,000	10,000
Tree Maintenance		9,500	9,500
Rent (Glacial Hills)		5,000	5,000
Utilities			
Supplies		1,000	1,000
Budget & Publications		500	500
Operating		2,000	2,000
Milage		200	200
Reimbursements		1,000	1,000
Bank Charges		100	100
Granite Inliner			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**248,749**	**170,800**	**444,493**
Unencumbered Cash Balance Dec 31	274,204	273,704	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	583,299	170,800	444,493
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	444,493
		Tax Required	161,633
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	161,633

CPA Summary

Nemaha-Brown Watershed # 7 Jt

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Improvements		**FEMA**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	140,990	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		140,990
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Investments		FEMA	666,137							
Annual Adjustmnet	-32,003									
Total Receipts	-32,003	Total Receipts	666,137	Total Receipts	0	Total Receipts	0	Total Receipts	0	634,134
Resources Available:	108,987	Resources Available:	666,137	Resources Available:	0	Resources Available:	0	Resources Available:	0	775,124
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	108,987	Cash Balance Dec 31	666,137	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	775,124 **
										775,124 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Nemaha-Brown Watershed # 7 Jt
Nemaha County
will meet on August 21, 2025 at 6:00 PM at Glacial Hills Building, 334 Second St, Wetmore for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at Roger Ploeger's residence and will be available at this hearing.

SUPPORTING COUNTIES
Nemaha County (home county) Brown County, Jackson County, Atchison County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 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	248,749	2.897	170,800	2.965	444,493	161,633	3.081
Improvements							
Totals	248,749	2.897	170,800	2.965	444,493	161,633	3.081
						*Revenue Neutral Rate***	*3.082*
Less: Transfers	0		0		0		
Net Expenditures	248,749		170,800		444,493		
Total Tax Levied	161,800		161,633		xxxxxxxxxxxxxxx		
Assessed Valuation:	55,864,973		54,517,062		52,454,062		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Roger Ploeger

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Improvements							
Totals	248,749	2.897	170,800	2.965	444,493	161,633	3.081
						*Revenue Neutral Rate***	*3.082*
Less: Transfers	0		0		0		
Net Expenditures	248,749		170,800		444,493		
Total Tax Levied	161,800		161,633		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	55,864,973		54,517,062		52,454,062		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Roger Ploeger

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 $ 48.75
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

_____