

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	739,509	49,497	1,040	5,050	9,499	283
Debt Service						
Road & Bridge	2,684,391	179,677	3,774	18,329	34,485	1,021
Historical	14,515	972	20	99	186	6
Fair Premium	6,287	421	9	43	81	2
Conservation District	32,446	2,172	46	222	417	12
Employee Benefits	1,893,812	126,761	2,662	12,931	24,329	720
Election	129,512	8,669	182	884	1,664	49
Ambulance	662,914	44,372	932	4,526	8,516	252
Int./Dev. Disabilities	102,571	6,865	144	700	1,318	39
Noxious Weed	195,427	13,081	275	1,334	2,511	74
Mental Health	61,507	4,117	86	420	790	23
Sheltered Workshop Bldg						
Abandoned Cemeteries	4,945	331	7	34	64	2
Economic Development	55,772	3,733	78	381	716	21
Law Enforcement	1,689,258	113,069	2,375	11,534	21,701	643

County Treas Motor Vehicle Estimate 553,737

553,737

County Treas Recreational Vehicle Estimate

11,630

County Treas 16/20M Vehicle Estimate	56,487
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56,487

County Treas Commercial Vehicle Tax Estimate

106,277

County Treas Watercraft Tax Estimate

3,147

Motor Vehicle Factor	0.06693
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0.06693

Recreational Vehicle Factor 0.00141

0.00141

16/20M Vehicle Factor
0.00683

0.00683

Commercial Vehicle Factor	0.01285
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0.01285

Watercraft Factor	0.00038
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0.00038

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Special Administration	General Fund	94,816	85,000	90,000	KSA 8-145
General Fund	Capital Outlay Fund	60,000	-	-	KSA 19-120
General Fund (Diversion)	Capital Outlay Fund	800	-	-	KSA 19-120
General Fund (EP)	Capital Outlay Fund	3,000	-	-	KSA 19-120
Road & Bridge Fund	Special Machinery Fund	45,000	-	-	KSA 68-141g
Noxious Weed Fund	Capital Outlay Fund	-	-	-	KSA 2-1318
Law Enforcement Fund	Capital Outlay Fund	26,000	-	-	KSA 19-120
Transportation Fund	Capital Outlay Fund	40,000	-	-	KSA 19-120
Election Fund	Capital Outlay Fund	-	-	-	KSA 19-120
	Total	269616	85000	90000	
	Adjustments*				
	Adjusted Totals	269616	85000	90000	

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

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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

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Nemaha County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	304,154	629,681	326,622
Receipts:			
Ad Valorem Tax	992,922	739,509	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,234	0	0
Motor Vehicle Tax	71,014	76,903	49,497
Recreational Vehicle Tax	1,550	1,737	1,040
16/20M Vehicle Tax		7,940	5,050
Commercial Vehicle Tax	10,570	12,365	9,499
Watercraft Tax	0	332	283
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Vehicle Rental Tax	48		
Interest Current Tax	22,350	60,000	25,000
Liquor Tax	7,585	8,000	10,000
Severed Mineral Tax	3,357	1,500	3,000
Local Sales Tax	1,385,806	1,200,000	1,325,000
Filing Fees	13	750	2,000
Officer Fees/Misc Fees	98,066	120,000	100,000
Worthless Check Fees	80	100	80
Juvenile Supervision Fees	9	100	
Fish and Game Agent Fees	277	300	250
Sheriff's Booking Fees	2,296	3,000	2,000
Sewage Permits	600	900	600
Maps	603	450	500
Copies	9,749	3,500	7,500
Transfers	94,816	85,000	90,000
Prisoner Medical Fees	2,727	5,000	2,500
Drug Awareness	62	10	
Health Grants	19,445		102,000
Attorney Fees	5,230	8,500	5,000
Emergency Preparedness	800	0	25,000
Community Building Rent	5,245	10,000	7,500
Meals on Wheels Fees	3,870	2,500	3,000
Diversion Fees	12,944	14,000	12,000
Reimbursement from Appraiser	9,208	7,000	9,000
Recycling Fees	102,142	80,000	100,000
Pioneer Building Rent	20,819	20,000	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	116,850	90,000	100,000
Neighborhood Revitalization Rebate	1,120	-19,955	-19,223
Miscellaneous	43,269	75,000	40,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,048,676	2,614,441	2,038,076
Resources Available:	3,352,830	3,244,122	2,364,698

General

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commissioners			
Salaries	95,189	234,817	269,000
Contractual	99,491		43,000
Commodities	24,666		3,000
Capital Outlay			
Total	219,346	234,817	315,000
County Clerk			
Salaries	134,446	164,000	105,000
Contractual	275	1,000	1,000
Commodities	4,055	6,500	6,500
Capital Outlay		0	
Total	138,776	171,500	112,500
County Treasurer			
Salaries	194,496	222,000	230,000
Contractual	37	1,000	1,000
Commodities	323	1,000	1,000
Capital Outlay		0	
Total	194,856	224,000	232,000
County Attorney			
Salaries	144,397	159,500	133,750
Contractual	1,192	5,000	5,000
Commodities	336	5,000	2,500
Capital Outlay			
Total	145,925	169,500	141,250
Register of Deeds			
Salaries	129,699	132,000	135,960
Contractual	1,842	2,500	2,500
Commodities	1,047	2,000	2,000
Capital Outlay			
Total	132,588	136,500	140,460
Alcohol & Drug Awareness			
Salaries		0	
Contractual	859		
Commodities			
Capital Outlay			
Total	859	0	0
Courthouse General			
Salaries	81,743	750,000	750,000
Contractual	437,537		
Commodities	58,224		
Capital Outlay			
Total	577,504	750,000	750,000
Health Department			
Salaries	71,803	85,000	136,806
Contractual	5,444	7,754	0
Commodities	827	7,754	31,850
Capital Outlay			
Total	78,074	100,508	168,656
Total - Page 6b	1,487,928	1,786,825	1,859,866

Nemaha County

2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
District Court			
Fees	396		
Contractual	16,469		30,300
Commodities	2,417		12,700
Attorney Fees	20,762	78,750	36,000
Total	40,044	78,750	79,000
Emergency Preparedness			
Salaries	43,183	54,232	73,374
Contractual	6,624	7,000	7,000
Commodities	11,841	8,500	8,500
Transfer to Capital Outlay	3,000	0	
Total	64,648	69,732	88,874
Community Building			
Expenditures	17,480	25,000	25,000
Contractual			
Commodities			
Capital Outlay			
Total	17,480	25,000	25,000
Nemaha County Aging			
Contractual Services	4,563		
Grant Match	228,625	291,500	275,000
Commodities	6,145		
Capital Outlay			
Total	239,333	291,500	275,000
Meals on Wheels			
Salaries		15,000	15,000
Contractual			
Commodities	9,645		
Capital Outlay			
Total	9,645	15,000	15,000
Diversion			
Salaries		14,000	12,000
Contractual			
Commodities	12,053		
Transfer to Capital Outlay	800		
Total	12,853	14,000	12,000
District Court 4 Counties			
Salaries			
Contractual	11,627	12,393	12,384
Commodities			
Capital Outlay			
Total	11,627	12,393	12,384
Appraiser			
Salaries	230,155	247,400	240,000
Contractual	15,333	16,000	18,000
Commodities	4,410	31,000	30,000
Capital Outlay		0	
Total	249,898	294,400	288,000
Total - Page 6c	645,528	800,775	795,258

Nemaha County

2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Recycling			
Salaries	166,541	187,000	193,000
Contractual	10,485	21,000	22,000
Commodities	74,442	31,500	32,000
Capital Outlay			
Total	251,468	239,500	247,000
Nemaha County Free Fair			
Salaries			
Contractual	18,200	19,200	20,700
Commodities			
Capital Outlay			
Total	18,200	19,200	20,700
ROZ Program Funding			
Salaries			
Contractual	41,229	45,000	40,000
Commodities			
Capital Outlay			
Total	41,229	45,000	40,000
Pioneer Building			
Expenditures	23,991	25,000	25,000
Contractual			
Commodities			
Capital Outlay			
Total	23,991	25,000	25,000
Three Rivers, Inc.			
Salaries			
Contractual		1,200	0
Commodities			
Capital Outlay			
Total	0	1,200	0
County Counselor			
Salaries			40,000
Contractual			
Commodities			
Capital Outlay			
Total	0	0	40,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	334,888	329,900	372,700

Nemaha County

2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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	1,487,928	1,786,825	1,859,866
Total - Page 6c	645,528	800,775	795,258
Total - Page 6d	334,888	329,900	372,700
Total - Page 6e	0	0	0
Total Detail Expenditures**	2,468,344	2,917,500	3,027,824

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

FUND PAGE FOR FUNDS WITH A TAX LEVY[illegible]

Nemaha County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	253	164	8
Receipts:			
Ad Valorem Tax	14,502	14,515	xxxxxxxxxxxxxxxx
Delinquent Tax	42	0	0
Motor Vehicle Tax	1,091	946	972
Recreational Vehicle Tax	24	21	20
16/20 M Vehicle Tax		98	99
Commercial Vehicle Tax	165	152	186
Watercraft Tax	0	4	6
Vehicle Rental Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-414	-392	-424
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	15,411	15,344	859
Resources Available:	15,664	15,508	867
Expenditures:			
Appropriation	15,500	15,500	15,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	15,500	15,500	15,500
Unencumbered Cash Balance Dec 31	164	8	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	15,500	15,500	15,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			15,500
Tax Required			14,633
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			14,633

Adopted Budget Fair Premium	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	213	341	194
Receipts:			
Ad Valorem Tax	6,539	6,287	xxxxxxxxxxxxxxxx
Delinquent Tax	27	0	0
Motor Vehicle Tax	459	415	421
Recreational Vehicle Tax	10	9	9
16/20 M Vehicle Tax		43	43
Commercial Vehicle Tax	77	67	81
Watercraft Tax	0	2	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-186	-170	-181
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	6,926	6,653	375
Resources Available:	7,139	6,994	569
Expenditures:			
Appropriation	6,798	6,800	6,800
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	6,798	6,800	6,800
Unencumbered Cash Balance Dec 31	341	194	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	6,800	6,800	6,800
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,800
Tax Required			6,231
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			6,231

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation District	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	857	779	119
Receipts:			
Ad Valorem Tax	32,914	32,446	xxxxxxxxxxxxxxxx
Delinquent Tax	141	0	0
Motor Vehicle Tax	2,354	2,146	2,172
Recreational Vehicle Tax	52	48	46
16/20 M Vehicle Tax		222	222
Commercial Vehicle Tax	396	345	417
Watercraft Tax	0	9	12
Vehicle Rental Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-936	-876	-956
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	34,922	34,340	1,913
Resources Available:	35,779	35,119	2,032
Expenditures:			
Appropriation	35,000	35,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	35,000	35,000	35,000
Unencumbered Cash Balance Dec 31	779	119	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	35,000	35,000	35,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			35,000
Tax Required			32,968
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			32,968

Adopted Budget

Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	123,389	-1,259	-51,062
Receipts:			
Ad Valorem Tax	1,673,612	1,893,812	xxxxxxxxxxxxxxxx
Delinquent Tax	7,394	5,694	0
Motor Vehicle Tax	118,950	130,982	126,761
Recreational Vehicle Tax	2,654	2,953	2,662
16/20 M Vehicle Tax		13,526	12,931
Commercial Vehicle Tax	20,873	37,000	24,329
Watercraft Tax	0	564	720
Vehicle Rental Tax	80	48	
Transfers In	182,155		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-47,490	-51,104	-54,280
Miscellaneous	1,620	7,655	
Does miscellaneous exceed 10% of Total			
Total Receipts	1,959,848	2,041,130	113,123
Resources Available:	2,083,237	2,039,871	62,061
Expenditures:			
Clothing Allowance	4,525	5,000	5,500
Workers Comp	54,648	40,000	45,000
Social Security	296,584	324,750	330,000
Retirement	385,023	390,000	433,750
Insurance/Def Comp	1,339,927	1,312,894	1,100,000
Unemployment	3,776	4,000	6,000
Cash Forward (2024 column)			
Miscellaneous	13	14,289	14,289
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,084,496	2,090,933	1,934,539
Unencumbered Cash Balance Dec 31	-1,259	-51,062	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,094,183	2,135,183	1,934,539
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,934,539
Tax Required			1,872,478
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			1,872,478

See Tab B See Tab D

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,165	0	0
Receipts:			
Ad Valorem Tax	110,550	129,512	xxxxxxxxxxxxxxxxxx
Delinquent Tax	459	363	0
Motor Vehicle Tax	7,865	8,495	8,669
Recreational Vehicle Tax	174	192	182
16/20 M Vehicle Tax		877	884
Commercial Vehicle Tax	1,322	2,400	1,664
Watercraft Tax	0	37	49
Vehicle Rental Tax	5	3	
Transfers In	12,199		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,142	-3,495	-4,136
Miscellaneous	501	33	
Does miscellaneous exceed 10% of Total			
Total Receipts	129,933	138,417	7,312
Resources Available:	133,098	138,417	7,312
Expenditures:			
Personal Services	53,132	62,150	67,150
Contractual Services	59,601	63,267	65,000
Commodities	20,515	13,000	17,850
Adjustment to Match Auditor	-150		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	133,098	138,417	150,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	136,000	140,150	150,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			150,000
Tax Required			142,688
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			142,688

Adopted Budget Ambulance	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	377,589	281,927	83,355
Receipts:			
Ad Valorem Tax	671,203	662,914	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,577	0	0
Motor Vehicle Tax	57,796	43,693	44,372
Recreational Vehicle Tax	1,287	985	932
16/20 M Vehicle Tax		4,512	4,526
Commercial Vehicle Tax	10,015	7,025	8,516
Watercraft Tax	0	188	252
Vehicle Rental Tax	39		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-19,023	-17,889	-22,630
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	724,894	701,428	35,968
Resources Available:	1,102,483	983,355	119,323
Expenditures:			
Contractual Services	820,556	900,000	900,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	820,556	900,000	900,000
Unencumbered Cash Balance Dec 31	281,927	83,355	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	900,000	900,000	900,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			900,000
Tax Required			780,677
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			780,677

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Int./Dev. Disabilities	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,827	1,657	186
Receipts:			
Ad Valorem Tax	103,545	102,571	xxxxxxxxxxxxxxxx
Delinquent Tax	423	0	0
Motor Vehicle Tax	7,406	6,760	6,865
Recreational Vehicle Tax	164	152	144
16/20 M Vehicle Tax		698	700
Commercial Vehicle Tax	1,231	1,087	1,318
Watercraft Tax	0	29	39
Vehicle Rental Tax	5		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,945	-2,768	-3,008
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	109,829	108,529	6,058
Resources Available:	111,656	110,186	6,244
Expenditures:			
Appropriation	109,999	110,000	110,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	109,999	110,000	110,000
Unencumbered Cash Balance Dec 31	1,657	186	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	110,000	110,000	110,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			110,000
Tax Required			103,756
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			103,756

Adopted Budget Noxious Weed	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	16,135	28,857	27,682
Receipts:			
Ad Valorem Tax	165,281	195,427	xxxxxxxxxxxxxxxx
Delinquent Tax	755	0	0
Motor Vehicle Tax	13,319	10,785	13,081
Recreational Vehicle Tax	295	243	275
16/20 M Vehicle Tax		1,114	1,334
Commercial Vehicle Tax	2,220	1,734	2,511
Watercraft Tax	0	46	74
Vehicle Rental Tax	9		
Reimbursements	135,121	110,000	130,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,696	-5,274	-5,300
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	312,304	314,075	141,975
Resources Available:	328,439	342,932	169,657
Expenditures:			
Personal Services	128,020	148,500	153,000
Contractual Services	2,140	1,750	3,745
Commodities	169,422	165,000	195,755
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	299,582	315,250	352,500
Unencumbered Cash Balance Dec 31	28,857	27,682	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	286,750	315,250	352,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			352,500
Tax Required			182,843
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			182,843

See Tab A

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Health	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	966	0	-53
Receipts:			
Ad Valorem Tax	60,973	61,507	xxxxxxxxxxxxxxxx
Delinquent Tax	257	201	0
Motor Vehicle Tax	4,334	4,083	4,117
Recreational Vehicle Tax	96	92	86
16/20 M Vehicle Tax		422	420
Commercial Vehicle Tax	729	1,354	790
Watercraft Tax	0	18	23
Vehicle Rental Tax	3	2	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,733	-1,660	-1,812
Miscellaneous	446		
Does miscellaneous exceed 10% of Total			
Total Receipts	65,105	66,019	3,624
Resources Available:	66,071	66,019	3,571
Expenditures:			
Appropriation	66,071	66,072	66,072
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	66,071	66,072	66,072
Unencumbered Cash Balance Dec 31	0	-53	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	66,072	66,072	66,072
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			66,072
Tax Required			62,501
Delinquent Comp Rate:			0.0%
Amount of 2023 Ad Valorem Tax			62,501

See Tab D

Adopted Budget Sheltered Workshop Bldg.	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,674	28,966	19,966
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	9	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Rent	3,383	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	3,392	3,000	3,000
Resources Available:	29,066	31,966	22,966
Expenditures:			
Repairs/Renovations	100	12,000	12,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	100	12,000	12,000
Unencumbered Cash Balance Dec 31	28,966	19,966	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	12,000	12,000	12,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,000
Tax Required			0
Delinquent Comp Rate:			0.0%
Amount of 2023 Ad Valorem Tax			0

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Abandoned Cemeteries	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	496	11	0
Receipts:			
Ad Valorem Tax	841	4,945	xxxxxxxxxxxxxxxx
Delinquent Tax	11	3	0
Motor Vehicle Tax	57	348	331
Recreational Vehicle Tax	1	8	7
16/20 M Vehicle Tax		36	34
Commercial Vehicle Tax	9	56	64
Watercraft Tax		2	2
Miscellaneous Revenue	1,100		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-24	-133	-151
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,995	5,265	287
Resources Available:	2,491	5,276	287
Expenditures:			
Mowing/Repairs	2,480	5,276	5,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,480	5,276	5,500
Unencumbered Cash Balance Dec 31	11	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	5,500	5,500	5,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		5,500
		Tax Required	5,213
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			5,213

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,164	1,123	152
Receipts:			
Ad Valorem Tax	56,542	55,772	xxxxxxxxxxxxxxxx
Delinquent Tax	237	0	0
Motor Vehicle Tax	4,019	3,689	3,733
Recreational Vehicle Tax	89	83	78
16/20 M Vehicle Tax		381	381
Commercial Vehicle Tax	676	593	716
Watercraft Tax	0	16	21
Vehicle Rental Tax	3		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,607	-1,505	-1,640
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	59,959	59,029	3,289
Resources Available:	61,123	60,152	3,441
Expenditures:			
Appropriation	60,000	60,000	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	60,000	60,000	60,000
Unencumbered Cash Balance Dec 31	1,123	152	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	60,000	60,000	60,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		60,000
		Tax Required	56,559
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			56,559

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	28,858	5,244	1,026
Receipts:			
Ad Valorem Tax	1,613,946	1,689,258	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,443	0	0
Motor Vehicle Tax	115,663	105,436	113,069
Recreational Vehicle Tax	2,561	2,377	2,375
16/20 M Vehicle Tax		10,888	11,534
Commercial Vehicle Tax	19,235	16,953	21,701
Watercraft Tax	0	454	643
Vehicle Rental Tax	78		
Dispatch Services	46,800	76,000	76,000
Collections	3,545	40,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-45,895	-45,584	-52,801
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,762,376	1,895,782	177,521
Resources Available:	1,791,234	1,901,026	178,547
Expenditures:			
Personal Services	1,019,272	1,144,400	1,726,000
Dispatcher Salaries	488,758	433,900	0
Contractual Services	106,751	118,900	0
Commodities	145,209	148,900	274,000
Vehicle Fund		53,900	0
Transfer to Capital Outlay	26,000	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,785,990	1,900,000	2,000,000
Unencumbered Cash Balance Dec 31	5,244	1,026	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,800,000	1,900,000	2,000,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,000,000
Tax Required			1,821,453
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			1,821,453

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			0

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,996	2,545	1,662
Receipts:			
Liquor Tax	5,860	8,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,860	8,000	10,000
Resources Available:	8,856	10,545	11,662
Expenditures:			
Contractual Services	6,311	8,883	11,662
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,311	8,883	11,662
Unencumbered Cash Balance Dec 31	2,545	1,662	0
2022/2023/2024 Budget Authority Amount	7,613	8,883	11,662

Adopted Budget

Title III C-1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,668	58,157	52,489
Receipts:			
Grant Match County	118,750	133,768	93,443
Nutrition Grants	45,247	35,000	22,000
Nutrition Program Income	60,090	45,000	40,000
Donations - Seneca Elderly	600		5,000
NSIP Cash			10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	224,687	213,768	170,443
Resources Available:	230,355	271,925	222,932
Expenditures:			
Personal Services	116,446	144,812	109,043
Contractual Services	13,310	9,812	1,900
Commodities	42,442	64,812	49,500
Cash Forward (2024 column)			
Miscellaneous			10,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	172,198	219,436	170,443
Unencumbered Cash Balance Dec 31	58,157	52,489	52,489
2022/2023/2024 Budget Authority Amount	205,000	219,436	170,443

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Title III C-2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,470	58,997	32,527
Receipts:			
Grant Match County	42,375	67,268	32,096
C-2 Grants	50,211	18,500	21,000
Nutrition Program Income	97,112	24,000	70,000
NSIP Cash			10,000
Donations - Senece Elderly	595		5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	190,293	109,768	138,096
Resources Available:	216,763	168,765	170,623
Expenditures:			
Personal Services	78,168	77,413	72,696
Contractual Services	12,076	16,413	1,900
Commodities	67,522	42,412	53,500
Cash Forward (2024 column)			
Miscellaneous			10,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	157,766	136,238	138,096
Unencumbered Cash Balance Dec 31	58,997	32,527	32,527
2022/2023/2024 Budget Authority Amount	158,056	136,238	138,096

Adopted Budget

Special Machinery	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	757,274	646,404	70,073
Receipts:			
Transfer from Road & Bridge	45,000	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	45,000	0	0
Resources Available:	802,274	646,404	70,073
Expenditures:			
Capital Outlay Purchases	155,870	576,331	70,073
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	155,870	576,331	70,073
Unencumbered Cash Balance Dec 31	646,404	70,073	0
2022/2023/2024 Budget Authority Amount	180,943	576,331	70,073

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Outlay	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,806,545	1,994,619	1,270,865
Receipts:			
Transfer from Diversion	800	0	
Transfer from Emergency Preparedness	3,000	0	
Transfer from Transportation	40,000	0	
Transfer from General	60,000	0	
Transfer from Law Enforcement	107,018	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	210,818	0	0
Resources Available:	2,017,363	1,994,619	1,270,865
Expenditures:			
Law Enforcement	21,338		
General (Miscellaneous Expense)	1,406	723,754	1,270,865
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,744	723,754	1,270,865
Unencumbered Cash Balance Dec 31	1,994,619	1,270,865	0
2022/2023/2024 Budget Authority Amount	1,082,791	723,754	1,270,865

Adopted Budget

	Prior Year	Current Year	Proposed Budget
ROD Tech Fund	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	88,175	101,618	79,430
Receipts:			
Collections	14,198	15,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	14,198	15,000	14,000
Resources Available:	102,373	116,618	93,430
Expenditures:			
Contractual Services	556	18,594	46,715
Commodities	199	18,594	46,715
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	755	37,188	93,430
Unencumbered Cash Balance Dec 31	101,618	79,430	0
2022/2023/2024 Budget Authority Amount	80,987	37,188	93,430

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Clerk Tech Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,515	17,065	11,488
Receipts:			
Collections	3,550	3,000	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,550	3,000	3,500
Resources Available:	17,065	20,065	14,988
Expenditures:			
Commodities	0	8,577	14,988
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	8,577	14,988
Unencumbered Cash Balance Dec 31	17,065	11,488	0
2022/2023/2024 Budget Authority Amount	10,938	8,577	14,988

Adopted Budget

Treasurer Tech Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,960	18,510	3,550
Receipts:			
Collections	3,550	3,000	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,550	3,000	3,500
Resources Available:	18,510	21,510	7,050
Expenditures:			
Contractual Services	0	8,980	3,525
Commodities	0	8,980	3,525
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	17,960	7,050
Unencumbered Cash Balance Dec 31	18,510	3,550	0
2022/2023/2024 Budget Authority Amount	3,000	17,960	7,050

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Old Enhanced 911 Cell	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,791	19,709	14,979
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	24,791	19,709	14,979
Expenditures:			
Contractual Services	5,082	4,730	14,979
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,082	4,730	14,979
Unencumbered Cash Balance Dec 31	19,709	14,979	0
2022/2023/2024 Budget Authority Amount	20,061	4,730	14,979

Adopted Budget

Enhanced 911 Phone/Cell	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	71,577	80,258	43,972
Receipts:			
Collections	81,283	75,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	81,283	75,000	80,000
Resources Available:	152,860	155,258	123,972
Expenditures:			
Contractual Services	72,602	111,286	123,972
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	72,602	111,286	123,972
Unencumbered Cash Balance Dec 31	80,258	43,972	0
2022/2023/2024 Budget Authority Amount	110,291	111,286	123,972

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	70,119	93,242	69,682
Receipts:			
Collections	257,921	275,000	275,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	257,921	275,000	275,000
Resources Available:	328,040	368,242	344,682
Expenditures:			
Personal Services	68,359	93,417	96,220
Contractual Services	132,334	171,884	100,000
Commodities	34,105	33,259	33,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	234,798	298,560	229,720
Unencumbered Cash Balance Dec 31	93,242	69,682	114,962
2022/2023/2024 Budget Authority Amount	261,558	298,560	229,720

Adopted Budget

Alcohol Control	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,817	4,868	3,051
Receipts:			
Liquor Tax	16,234	14,500	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	16,234	14,500	15,000
Resources Available:	18,051	19,368	18,051
Expenditures:			
Appropriation	13,183	16,317	18,051
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	13,183	16,317	18,051
Unencumbered Cash Balance Dec 31	4,868	3,051	0
2022/2023/2024 Budget Authority Amount	22,665	16,317	18,051

CPA Summary

Nemaha County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Transportation for Aging	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	42,086	52,200	10,114
Receipts:			
Grant Match	67,500	90,464	133,535
Fares & Miscellaneous	31,303	20,000	25,000
Trans Medicaid Money	45,813		50,000
Transportation Grants	240,384	170,000	275,240
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	385,000	280,464	483,775
Resources Available:	427,086	332,664	493,889
Expenditures:			
Personal Services	263,208	252,517	285,000
Contractual Services	15,775	27,517	0
Commodities	55,915	42,516	89,150
Transfer to Capital Outlay	40,000		
Adjustment to Match Auditor	-12		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	374,886	322,550	374,150
Unencumbered Cash Balance Dec 31	52,200	10,114	119,739
2022/2023/2024 Budget Authority Amount	449,592	322,550	374,150

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Nemaha County

will meet on September 18, 2023 at 10:00 AM at 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 Courthouse - Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,723,149	4.728	2,917,500	3.283	3,027,824	663,126	2.819
Debt Service							
Road & Bridge	3,996,016	11.696	3,800,000	11.915	3,900,000	2,736,774	11.635
Historical	15,500	0.069	15,500	0.065	15,500	14,633	0.062
Fair Premium	6,798	0.031	6,800	0.028	6,800	6,231	0.026
Conservation District	35,000	0.156	35,000	0.145	35,000	32,968	0.140
Employee Benefits	2,084,496	7.919	2,090,933	8.406	1,934,539	1,872,478	7.960
Election	133,098	0.524	138,417	0.575	150,000	142,688	0.607
Ambulance	820,556	3.172	900,000	2.943	900,000	780,677	3.319
Int./Dev. Disabilities	109,999	0.491	110,000	0.456	110,000	103,756	0.441
Noxious Weed	299,582	0.783	315,250	0.868	352,500	182,843	0.777
Mental Health	66,071	0.289	66,072	0.273	66,072	62,501	0.266
Sheltered Workshop Bldg.	100		12,000		12,000		
Abandoned Cemeteries	2,480	0.004	5,276	0.022	5,500	5,213	0.022
Economic Development	60,000	0.268	60,000	0.248	60,000	56,559	0.240
Law Enforcement	1,785,990	7.653	1,900,000	7.498	2,000,000	1,821,453	7.743
Parks & Recreation	6,311		8,883		11,662		
Title III C-1	172,198		219,436		170,443		
Title III C-2	157,766		136,238		138,096		
Special Machinery	155,870		576,331		70,073		
Capital Outlay	22,744		723,754		1,270,865		
ROD Tech Fund	755		37,188		93,430		
Clerk Tech Fund			8,577		14,988		
Treasurer Tech Fund			17,960		7,050		
Old Enhanced 911 Cell	5,082		4,730		14,979		
Enhanced 911 Phone/Cell	72,602		111,286		123,972		
Solid Waste	234,798		298,560		229,720		
Alcohol Control	13,183		16,317		18,051		
Transportation for Aging	374,886		322,550		374,150		
Totals	13,355,030	37.783	14,854,558	36.725	15,113,214	8,481,900	36.057
Revenue Neutral Rate **							
Less: Transfers	269,616		85,000		90,000		35.165
Net Expenditure	13,085,414		14,769,558		15,023,214		
Total Tax Levied	8,496,320		8,272,866		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	210,600,086		225,301,001		235,224,725		

Outstanding Indebtedness.

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pur. Princ.

Total

2021

2022

2023

0

0

$$\frac{0}{0}$$

0

0

0

0

1

0

0

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*Tax rates are expressed in mills

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

Mary Kay Schulteians

County Clerk

Nemaha County

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	643,903	2.737	19,223
Debt Service			0
Road & Bridge	2,657,440	11.297	79,334
Historical	14,209	0.060	424
Fair Premium	6,050	0.026	181
Conservation District	32,012	0.136	956
Employee Benefits	1,818,198	7.730	54,280
Election	138,552	0.589	4,136
Ambulance	758,047	3.223	22,630
Int./Dev. Disabilities	100,748	0.428	3,008
Noxious Weed	177,543	0.755	5,300
Mental Health	60,689	0.258	1,812
Sheltered Workshop Bldg.			0
Abandoned Cemeteries	5,062	0.022	151
Economic Development	54,919	0.233	1,640
Law Enforcement	1,768,652	7.519	52,801
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	8,236,024	35.013	245,876

2023 July 1 Valuation: 235,224,725

Valuation Factor: 235,224.725

Neighborhood Revitalization Subj to Rebate: 7,022,298

Neighborhood Revitalization factor: 7,022.298

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

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 35.165 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 September 18, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

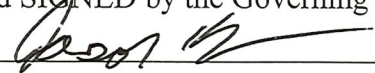
WHEREAS, the Governing Body of the County of Nemaha, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

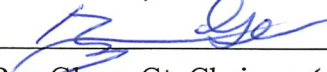
The County of Nemaha shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.165 mills.

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.

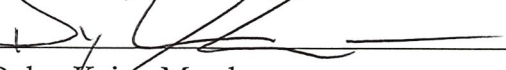
ADOPTED this 18th day of September, 2023 and SIGNED by the Governing Body.



Jason Koch, Chairman

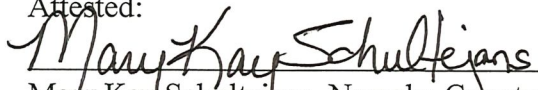


Ben Glace, Co-Chairman



Dylan Keim, Member

Attested:



Mary Kay Schultejeans, Nemaha County Clerk



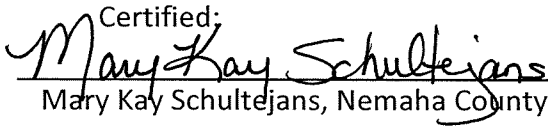
Roll Call Vote

A Roll Call Vote of the Nemaha County Commission To Levy a Property Tax Exceeding the Revenue
Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 18, 2023

Resolution No. 2023-7

Governing Body Member	Yes	No	No Vote
Jason Koch	X		
Ben Glace	X		
Dylan Keim	X		
TOTAL	3	0	N/A

Certified:

Mary Kay Schulte, Nemaha County Clerk

