

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

Nemaha County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Nemaha County

will meet on August 25, 2025 at 10:00 am at the Nemaha County Courthouse - Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the Nemaha County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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

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

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

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pur. Princ.

Total

2023
0
0
0
0
0
0

2024
0
0
0
0
0
0

2025
0
0
0
0
0
0

*Tax rates are expressed in mills

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

Robert Reece

Nemaha County Administrator