

# NEMAHA COUNTY

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

**PUBLIC NOTICE** is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 23rd day of September 2026 at 10:00 AM at the Nemaha County Courthouse, 1824 N St, Auburn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| <b>Funds</b>                                                         | <b>Actual Disbursements<br/>2024-2025<br/>(1)</b> | <b>Actual Disbursements<br/>2025-2026<br/>(2)</b> | <b>Proposed Disbursements<br/>2026-2027<br/>(3)</b> | <b>Necessary Cash Reserve<br/>(4)</b> | <b>Total Available Resources Before<br/>Property Taxes<br/>(5)</b> | <b>Total Real and Personal<br/>Property Tax Requirements<br/>(6)</b> |
|----------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|-----------------------------------------------------|---------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------|
| General                                                              | 6,254,574.69                                      | 6,576,386.55                                      | 7,826,770.61                                        | 500,000.00                            | 3,070,938.21                                                       | 5,255,832.40                                                         |
| Road                                                                 | 2,708,748.47                                      | 2,854,933.19                                      | 3,412,111.69                                        | 0.00                                  | 3,412,111.69                                                       | 0.00                                                                 |
| Road Equipment                                                       | 317,877.74                                        | 227,877.74                                        | 496,639.81                                          | 0.00                                  | 496,639.81                                                         | 0.00                                                                 |
| Highway Bridge Buyback Program Fund                                  | 512,833.48                                        | 279,812.23                                        | 1,514,979.36                                        | 0.00                                  | 1,514,979.36                                                       | 0.00                                                                 |
| Road/Bridge Improvement Fund                                         | 0.00                                              | 0.00                                              | 143,799.22                                          | 0.00                                  | 143,799.22                                                         | 0.00                                                                 |
| Visitors Promotion Fund                                              | 21,297.19                                         | 12,824.82                                         | 24,097.62                                           | 0.00                                  | 24,097.62                                                          | 0.00                                                                 |
| Visitors Improvement Fund                                            | 11,382.81                                         | 18,051.40                                         | 23,612.62                                           | 0.00                                  | 23,612.62                                                          | 0.00                                                                 |
| Register Deeds Preservation Fund                                     | 6,703.59                                          | 4,960.32                                          | 7,102.60                                            | 0.00                                  | 7,102.60                                                           | 0.00                                                                 |
| Vacation/Sick Leave Claim                                            | 4,956.33                                          | 7,080.74                                          | 17,500.00                                           | 0.00                                  | 17,500.00                                                          | 0.00                                                                 |
| Veterans Service Aid Fund                                            | 0.00                                              | 500.00                                            | 11,212.00                                           | 0.00                                  | 11,212.00                                                          | 0.00                                                                 |
| Veterans Memorial Fund                                               | 0.00                                              | 1,378.35                                          | 32,875.82                                           | 0.00                                  | 32,875.82                                                          | 0.00                                                                 |
| Juvenile Diversion Program Fund                                      | 4,403.95                                          | 0.00                                              | 31,309.16                                           | 0.00                                  | 31,309.16                                                          | 0.00                                                                 |
| Diversion Program - Law Enforcement                                  | 0.00                                              | 0.00                                              | 6,249.65                                            | 0.00                                  | 6,249.65                                                           | 0.00                                                                 |
| Drug Forfeiture                                                      | 0.00                                              | 0.00                                              | 9,080.00                                            | 0.00                                  | 9,080.00                                                           | 0.00                                                                 |
| Federal Drug Law Enforcement Forfeiture                              | 0.00                                              | 0.00                                              | 18,652.75                                           | 0.00                                  | 18,652.75                                                          | 0.00                                                                 |
| Canine (K-9) Dog Fund                                                | 0.00                                              | 0.00                                              | 2,547.23                                            | 0.00                                  | 2,547.23                                                           | 0.00                                                                 |
| Federal Crime Grant Fund                                             | 661.47                                            | 2,423.00                                          | 111,386.80                                          | 0.00                                  | 111,386.80                                                         | 0.00                                                                 |
| 2019 Federal Disaster Fund                                           | 61,496.63                                         | 8,645.21                                          | 431,900.74                                          | 0.00                                  | 431,900.74                                                         | 0.00                                                                 |
| American Rescue Plan Act                                             | 149,655.44                                        | 0.00                                              | 0.00                                                | 0.00                                  | 0.00                                                               | 0.00                                                                 |
| Inheritance Tax Fund                                                 | 753,488.38                                        | 275,215.05                                        | 1,673,369.83                                        | 0.00                                  | 1,673,369.83                                                       | 0.00                                                                 |
| 911 Emergency Management                                             | 4,115.27                                          | 4,439.31                                          | 334,700.11                                          | 0.00                                  | 334,700.11                                                         | 0.00                                                                 |
| 911 Enhanced Wireless Service Fund                                   | 3,767.84                                          | 28,206.00                                         | 167,018.88                                          | 0.00                                  | 167,018.88                                                         | 0.00                                                                 |
| 911 Wireless Service Holding Fund                                    | 68,596.67                                         | 68,006.38                                         | 8,910.25                                            | 0.00                                  | 8,910.25                                                           | 0.00                                                                 |
| Emergency Management Fund                                            | 0.00                                              | 0.00                                              | 143,131.71                                          | 0.00                                  | 143,131.71                                                         | 0.00                                                                 |
| SE Regional Emergency Management                                     | 2,367.40                                          | 51,988.60                                         | 214,380.00                                          | 0.00                                  | 214,380.00                                                         | 0.00                                                                 |
| Law Enforcement Operating Fund                                       | 0.00                                              | 0.00                                              | 71.00                                               | 0.00                                  | 71.00                                                              | 0.00                                                                 |
| Jail Commissary Fund                                                 | 2,339.00                                          | 4,286.75                                          | 32,226.40                                           | 0.00                                  | 32,226.40                                                          | 0.00                                                                 |
| County Buildings Improvement Fund                                    | 0.00                                              | 0.00                                              | 147,473.53                                          | 0.00                                  | 147,473.53                                                         | 0.00                                                                 |
| 911 Emergency Communication Study                                    | 1,446.92                                          | 1,523.00                                          | 5,507.98                                            | 0.00                                  | 5,507.98                                                           | 0.00                                                                 |
| Other Capital Projects Fund                                          | 76,485.47                                         | 103,582.31                                        | 383,307.09                                          | 0.00                                  | 383,307.09                                                         | 0.00                                                                 |
| <b>GRAND TOTAL</b>                                                   | <b>10,967,198.74</b>                              | <b>10,532,120.95</b>                              | <b>17,231,924.46</b>                                | <b>500,000.00</b>                     | <b>12,476,092.06</b>                                               | <b>5,255,832.40</b>                                                  |
| <b>Unused Property Tax Request Authority available for next year</b> |                                                   |                                                   |                                                     |                                       |                                                                    | <b>0.00</b>                                                          |

# NEMAHA COUNTY

## NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

**PUBLIC NOTICE** is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 23rd day of September 2026 at 10:45 AM at the Nemaha County Courthouse, 1824 N St, Auburn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

|                                                        | 2025             | 2026             | Change |
|--------------------------------------------------------|------------------|------------------|--------|
| Operating Budget                                       | 15,572,405.65    | 17,231,924.46    | 10.66% |
| Property Tax Request                                   | 4,800,904.79     | 5,255,832.40     | 9.48%  |
| Valuation                                              | 1,722,581,107.00 | 1,856,959,845.00 | 7.80%  |
| Tax Rate                                               | 0.278704         | 0.283034         | 1.55%  |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.258536         |                  |        |