

2014-2015
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Nemaha NRD

RECEIVED

SEP 16 2014

LANCASTER COUNTY
 CLERK

This budget is for the Period JULY 1, 2014 through JUNE 30, 2015

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

Submission Information - Adopted Budget Due by 9-20-2014	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509	
Submit Electronically using Website: http://www.auditors.nebraska.gov/	
2. County Board (SEC. 13-508), C/O County Clerk	

The Undersigned Manager/Board Member Hereby Certifies:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$ 2,413,416.21	Property Taxes for Non-Bond Purposes
\$ -	Principal and Interest on Bonds
\$ 2,413,416.21	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2014

Principal	\$ -
Interest	\$ -
Total Bonded Indebtedness	\$ -

\$ 6,212,916,140.00	Total Certified Valuation (All Counties)
<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2013 through June 30, 2014?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2014.

MANAGER/BOARD MEMBER:

Signature: 

Printed Name: Robert Hilske

Mailing Address: 62161 Hwy 136

City, Zip: Tecumseh, 68450

Phone Number: 402-335-3325

E-Mail Address: nnrdsnrd@nemahanrd.org

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2013 through June 30, 2014?

YES NO

If YES, Please submit Trade Name Report by December 31, 2014.

County Clerk's Use ONLY

Nemaha NRD

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual/Estimated 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,224,013.00	\$ 1,649,715.00	\$ 2,193,347.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 26,900.00	\$ 22,512.00	\$ 24,786.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,250,913.00	\$ 1,672,227.00	\$ 2,218,133.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 2,058,973.00	\$ 2,314,788.00	\$ 2,389,521.00
7	Federal Receipts	\$ 557,588.00	\$ 480,476.00	\$ 1,008,366.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 5,237.00	\$ 7,014.00	\$ 8,600.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	\$ -	\$ -	
10	State Receipts: Other	\$ 244,729.00	\$ 167,411.00	\$ 342,150.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ 1,892.00	\$ 2,060.00	\$ 1,800.00
14	Local Receipts: Other	\$ 150,874.00	\$ 178,245.00	\$ 164,247.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 4,270,206.00	\$ 4,822,221.00	\$ 6,132,817.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 2,136,679.00	\$ 1,728,105.00	\$ 3,499,618.00
20	Capital Improvements (Real Property/Improvements)	\$ 319,286.00	\$ 794,118.00	\$ 2,057,500.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 102,500.00	\$ 42,351.00	\$ 136,185.00
22	Debt Service: Bond Principal & Interest Payments	\$ 39,514.00	\$ 39,514.00	\$ 39,514.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 2,597,979.00	\$ 2,604,088.00	\$ 5,732,817.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,672,227.00	\$ 2,218,133.00	\$ 400,000.00
31	Cash Reserve Percentage			11%
PROPERTY TAX RECAP		Tax from Line 6		\$ 2,389,521.00
		County Treasurer's Commission at 1% of Line 6		\$ 23,895.21
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 2,413,416.21

Nemaha NRD

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your NRD needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	<u>Property Tax Request</u>
General Fund	<u>\$ 2,413,416.21</u>
Bond Fund	<u>\$ -</u>
_____ Fund	_____
Total Tax Request	** \$ <u>2,413,416.21</u>

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Nemaha NRD

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Robbie Bohling
<i>(Name of Board Chairperson)</i>
62161 Hwy 136
<i>(Mailing Address)</i>
Tecumseh, 68450
<i>(City & Zip Code)</i>
402-335-3325
<i>(Telephone Number)</i>
nnrd@nemahanrd.org
<i>(E-Mail Address)</i>

PREPARER
Allison Caspers, Administrative Assistant
<i>(Name and Title)</i>
Nemaha NRD
<i>(Firm Name)</i>
62161 Hwy 136
<i>(Mailing Address)</i>
Tecumseh, 68450
<i>(City & Zip Code)</i>
402-335-3325
<i>(Telephone Number)</i>
acaspers@nemahanrd.org
<i>(E-Mail Address)</i>

For Questions on this form, who should we contact (please ✓ one): *Contact will be via e-mail if supplied.*

<input type="checkbox"/>	Board Chairperson
<input checked="" type="checkbox"/>	Preparer
<input type="checkbox"/>	Other Contact

OTHER CONTACT
Robert Hilske, Manager
<i>(Name and Title)</i>
Nemaha NRD
<i>(Firm Name)</i>
62161 Hwy 136
<i>(Mailing Address)</i>
Tecumseh, 68450
<i>(City & Zip Code)</i>
402-335-3325
<i>(Telephone Number)</i>
bhilske@nemahanrd.org
<i>(E-Mail Address)</i>

Nemaha NRD
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds
--

Total Personal and Real Property Tax Requirements	(1) \$ 2,413,416.21
Motor Vehicle Pro-Rate	(2) \$ 8,600.00
In-Lieu of Tax Payments	(3) \$ 1,800.00
Transfers of Surplus Fees	(4) \$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.	
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))	(5) \$ 554,878.25
LESS: Amount Spent During 2013-2014	(6) \$ 222,797.00
LESS: Amount Expected to be Spent in Future Budget Years	(7) \$ 237,327.69
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$ 94,753.56

TOTAL RESTRICTED FUNDS (A)	(9) \$ 2,518,569.77
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(10) \$ 1,363,411.69
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>) Agrees to Line (7) above.	(11) \$ 237,327.69
Allowable Capital Improvements	(12) \$ 1,126,084.00
Bonded Indebtedness	(13) _____
Interlocal Agreements/Joint Public Agency Agreements	(14) \$ 597,871.00
Judgments	(15) _____
Refund of Property Taxes to Taxpayers	(16) _____
Repairs to Infrastructure Damaged by a Natural Disaster	(17) _____
Ground Water Management Activities (<i>Amount exceeding FY 2003-04</i>)	(18) \$ 118,479.00

TOTAL LID EXCEPTIONS (B)	(19) \$ 1,842,434.00
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TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>	\$ 676,135.77
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Total 2014-2015 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

Nemaha NRD

COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015

2013-2014 Restricted Funds Authority (Base Amount) = Line (8) of last year's LC-3 Form 1,439,328.72
(1)

ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)

$$\frac{\text{2014 Growth per Assessor}}{\text{2013 Valuation}} = \frac{-}{100} \text{ %}$$

Multiply times 100 To get %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

$$\frac{19}{\text{\# of Board Members voting "Yes" for Increase}} / \frac{21}{\text{Total \# of Members in Governing Body}} = \frac{90.48}{100} \text{ %}$$

Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 50,376.51
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 1,489,705.23
(8)

Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule 676,135.77
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 813,569.46
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10) MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.

Levy Limit Form
Natural Resources Districts

Nemaha NRD

Total Personal and Real Property Tax Request		\$ <u>2,413,416.21</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(_____) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(_____) (B)	
Bonded Indebtedness	(_____) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	(\$ <u>118,479.00</u>) (D)	
Ground Water Management Activities (For District fully appropriated or overappropriated) (Exceeding FY 2005-2006)	(_____) (E)	
Interstate Compact (LB 701)	(_____) (F)	
Total Exclusions		(\$ <u>118,479.00</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>2,294,937.21</u> (3)
2014 Valuation (Per the County Assessor)		\$ <u>6,212,916,140.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.036938</u> (5)
Calculated Ground Water Management Activities Levy (Shall Not Exceed 1 Cent) [Line (D) Divided By Line (4) Times 100]		<u>0.001907</u> (6)
Calculated Ground Water Management Activities Levy (For District fully appropriated or [Line (E) Divided By Line (4) Times 100]		<u>0.000000</u> (7)
Calculated LB 701 Interstate Compact Levy (Shall Not Exceed 10 Cents) [Line (F) Divided By Line (4) Times 100]		<u>0.000000</u> (8)
Total Calculated Levy for Limit Compliance [Line (5) Plus Line (6) Plus Line (7) Plus Line (8)]		<u>0.038845</u> (9)

Note : **Levy Limit established by State Statute Section 77-3442:**
 Natural Resources District (NRD) - 4.5 Cents
 PLUS Ground Water Management Activities as allowed by State Statute Section 2-3225. Ground Water Management Activities shall not exceed 1 Cent.
 PLUS Ground Water Management Activities (For District fully appropriated or overappropriated) as allowed by State Statute 2-3225. Ground Water Management Activities shall not exceed 3 Cents.
 PLUS Interstate Compact as allowed by LB 701, shall not exceed 10 Cents.

Attach supporting documentation if a vote was held to exceed the levy limit.

Nemaha NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11 day of September 2014, at 7:00 o'clock P.M., at Nemaha NRD office 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.

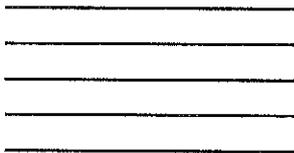
Donald Siske, Treasurer

Clerk/Secretary

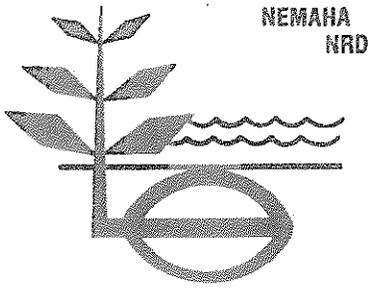
2012-2013 Actual Disbursements & Transfers	\$ 2,597,979.00
2013-2014 Actual Disbursements & Transfers	\$ 2,604,088.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 5,732,817.00
2014-2015 Necessary Cash Reserve	\$ 400,000.00
2014-2015 Total Resources Available	\$ 6,132,817.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 2,413,416.21
Unused Budget Authority Created For Next Year	\$ 813,569.46

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,413,416.21
Personal and Real Property Tax Required for Bonds	\$ -



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nemaha

NATURAL RESOURCES DISTRICT

62161 Hwy 136 • Tecumseh, Nebraska 68450
Telephone: (402) 335-3325 • Fax: (402) 335-3265
email: [nnrd@nemahanrd.org](mailto:nnrdsnemahanrd.org)

Resolution Setting the Property Tax Request

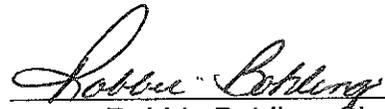
WHEREAS, it is in the best interests of the Nemaha Natural Resources District that the property tax request for the current year be the same amount as the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the Nemaha Natural Resources District, by a majority vote, resolves that:

1. The 2014-2015 property tax request be set at \$2,413,416.21.
2. The levy be set at 0.038845.
3. A copy of this resolution be forwarded to the County Clerk on or before October 13, 2014.

Passed and approved this 11th day of September, 2014.

Signed By:


Robbie Bohling, Chairman

EXCERPT FROM JULY 10, 2014, NEMAHA NATURAL RESOURCES DISTRICT BOARD OF DIRECTORS MEETING:

FY2014 BUDGET & RESTRICTED FUND ALLOWANCE INCREASE

Siske moved, seconded by Gigstad, to increase the restricted fund allowance by an additional one percent. Motion carried.

AYE: Albrecht, Bausch, Beethe, Bohling, Duryea, Gerweck, Gigstad, Guhde, Hodges, Iske, Keithley, Kudrna, McDonald, Niedfeldt, Siske, D. Sugden, S. Sugden, Walker, Weber

NOT PRESENT: Gilson, Speece

EXCERPT FROM SEPTEMBER 11, 2014, NEMAHA NATURAL RESOURCES DISTRICT BOARD OF DIRECTORS MEETING:

DISCUSSION/ACTION ON FY2015 BUDGET

D. Sugden moved, seconded by L. Beethe, to approve the FY2015 budget and the resolution setting the property tax request at \$2,413,416.21 resulting in a levy of 0.038845. Motion carried.

AYE: Bausch, Beethe, Bohling, Duryea, Gerweck, Gigstad, Gilson, Guhde, Hodges, Iske, Keithley, Kudrna, McDonald, Niedfeldt, Siske, D. Sugden, Walker, Weber

NOT PRESENT: Speece, S. Sugden

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Donald Siske, Treasurer

Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$ 2,597,976.00
2013-2014 Actual Disbursements & Transfers	\$ 2,604,088.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 5,732,817.00
2014-2015 Necessary Cash Reserve	\$ 400,000.00
2014-2015 Total Resources Available	\$ 6,132,817.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 2,413,416.21
Unused Budget Authority Created For Next Year	\$ 813,589.48
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,413,416.21
Personal and Real Property Tax Required for Bonds	\$

NEWS-PRESS

823 Central Avenue
NEBRASKA CITY, NEBRASKA

OF PUBLICATION

... being first duly sworn, says that he is
br for the NEWS-PRESS, a legal newspaper which is
s in general circulation in Otoe County, Nebraska, and
eekly at its office in Nebraska City, Nebraska; that said
been so published for more than fifty-two consecutive
the publication of the annexed notice, and has a bona
of more than three hundred copies each issue.
s personal knowledge the annexed
lished in said newspaper 1 consecutive
ng with the issue of September 5, 2014,
ibsequent issue of said newspaper up to
and including the issue of September 5, 20 14

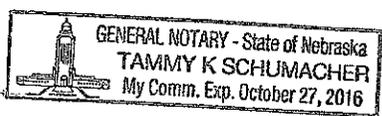
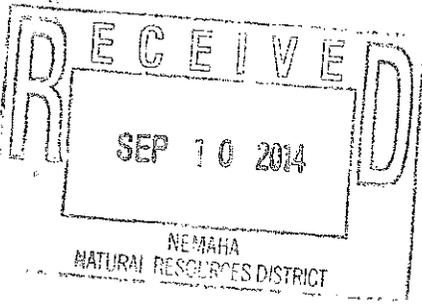
Publisher's fee at legal rate is \$. 47.50

[Signature]

Subscribed and sworn to before me this 5th Day of
September, 20 14

Tammy K Schumacher
Notary Public

My Commission expires October 27, 20 16



VOICE NEWS

PO Box 148
Hickman, NE 68372-0148
(402) 792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	144649	DUE DATE	10/4/2014
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THE STATE OF NEBRASKA } ss. Bill Bryant, being duly sworn,
County of Lancaster } says that he is the editor of

VOICE NEWS

News of Western Otoe, Western Johnson, Northern Gage, Western Cass & Lancaster Counties, a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe and Cass Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

BILL TO
Nemaha NRD 62161 Hwy 136 Tecumseh, NE 68450

[Attach copy of notice here]

1	Successive Week(s)
Beginning with the issue of:	9/4/2014
and ending with the issue of:	9/4/2014
Publisher's fee at Legal Rate is:	\$41.66

Bill Bryant
Bill Bryant, Editor

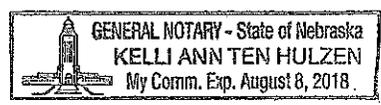
Summary Information	Weekly Cost
Budget Notice	41.66

RECEIVED

SEP 5 2014

NEMAHA NATURAL RESOURCES DISTRICT

scribed and sworn before me, this 3 day of September, 2014
Kelli Ten Hulzen
Notary Public



Nemaha NRD	
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11 day of September 2014, at 7:00 o'clock P.M., at Nemaha NRD office 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.	
Donald Siske, Treasurer	
	Clerk/Secretary
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The State of Nebraska, } ss
County of Richardson, }

Chelsie Alexander being first duly sworn according to law says she is the bookkeeper of The Falls City Journal, a newspaper printed in the English language in the office maintained in Falls City, Nebraska; that said newspaper has been published within Richardson County, Nebraska, for fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide general circulation in Richardson County, Nebraska, of more than 300 copies; that the annexed printed notice was published 1 successive weeks in said newspaper, that said publications were made upon the following dates, to-wit:

First Publication Wednesday, September 3, 2014
Second Publication _____, 20____
Third Publication _____, 20____
Fourth Publication _____, 20____
Fifth Publication _____, 20____

Signed in my presence and sworn to before me this 10 day of September, 2014



Verba Strecker
Notary Public

My Commission Expires _____, 20____

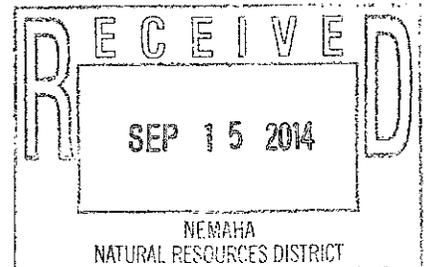
Nemaha NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Donald Siske, Treasurer

	Clerk/Secretary
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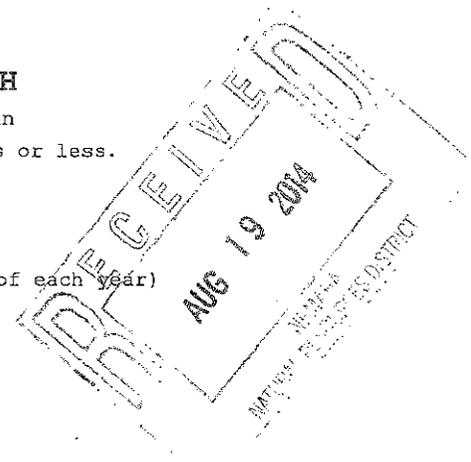
**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

{format for all political subdivisions other than

- a) sanitary improvement districts in existence five years or less.
- b) community colleges, and c) school districts}

TAX YEAR 2014

(certification required on or before August 20th, of each year)



TO : NEMAHA NRD

62161 HWY 136
TECUMSEH, NE 68450-

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NEMAHA NRD	NRD	2,547,855	252,864,225

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I Patti Milligan, Gage County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Annette Carter, Deputy
(signature of county assessor)

Aug. 15, 2014
(date)



- CC: County Clerk, Gage County
- CC: County Clerk where district is headquartered, if different county, Gage County

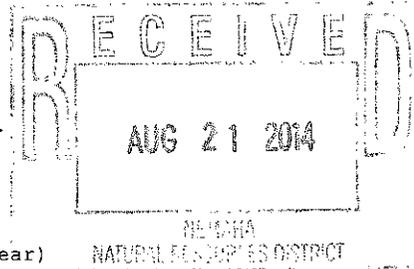
Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

- {format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2014

(certification required on or before August 20th, of each year)



TO : NEMAHA NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NEMAHA NRD	NRD	7,632,147	729,899,164

*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Karen A. Koehler, Johnson County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Karen A. Koehler
(signature of county assessor)



8-20-2014
(date)

CC: County Clerk, Johnson County
CC: County Clerk where district is headquartered, if different county, Johnson County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2014

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS

COUNTY-CITY BUILDING

LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463

FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

CERTIFICATE OF VALUATION for tax year 2014

for

NEMAHA NRD

2014 Total Valuation	\$	465,734,819
Valuation Attributed to Growth	\$	5,338,697

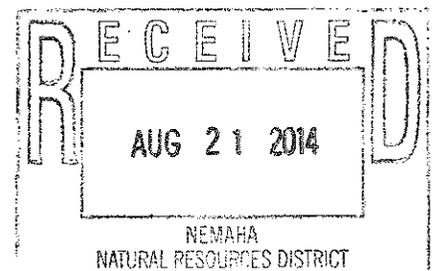
I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property annexation if applicable.*

Dated this 18th day of August, 2014.



Norman H. Agena



**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2014

(certification required on or before August 20th, of each year)

TO : NEMAHA NATURAL RESOURCE DISTRICT

62161 HWY 136
TECUMSEH NE 68450-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF NEMAHA COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NEMAHA NRD (566)	NRD	2,165,582	994,365,119

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I Jana Smith, Nemaha County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Jana Smith
(signature of county assessor)

8-18-14
(date)



CC: County Clerk, Nemaha County
CC: County Clerk where district is headquartered, if different county, Nemaha County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

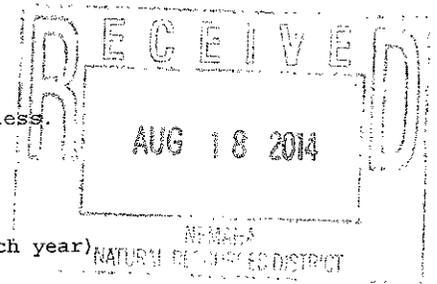
Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2014

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2014

(certification required on or before August 20th, of each year)



TO : NEMAHA #2 NRD

62161 HWY 136
TECUMSEH NE 68450-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NEMAHA NRD	NRD	23,709,155	1,906,443,058

*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Therese E. Gruber, Otoe County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Therese E. Gruber

(signature of county assessor)

8-15-14

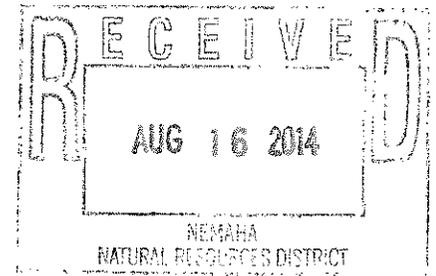
(date)

CC: County Clerk, Otoe County
CC: County Clerk where district is headquartered, if different county, Otoe County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2014

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**
*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*



TAX YEAR 2014
{certification required on or before August 20th, of each year}

TO: NEMAHA NATURAL RESOURCE DIST

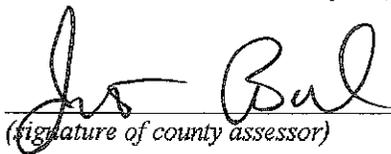
**62161 HWY 136
TECUMSEH, NE 68450**

TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
N.R.D. - N	N.R.D.	2,001,755	473,656,613

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I JONATHAN BAILEY, PAWNEE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.


(signature of county assessor)

8/14/2014
(date)

CC: County Clerk, PAWNEE County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

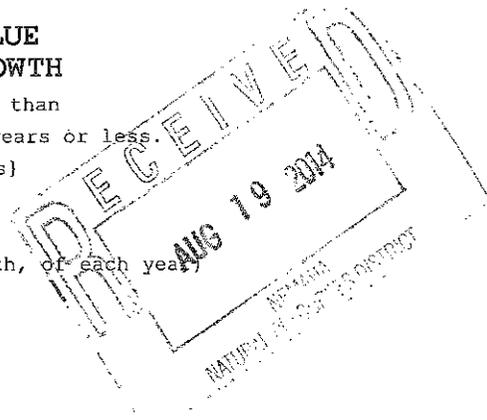
CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than

- a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2014

(certification required on or before August 20th, of each year)



TO : NNRD

TAXABLE VALUE LOCATED IN THE COUNTY OF RICHARDSON COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NNRD	NRD	4,263,869	1,281,931,727

*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Pamela G. Vice, Richardson County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Pamela G. Vice
(signature of county assessor)

August 18, 2014
(date)

CC: County Clerk, Richardson County
CC: County Clerk where district is headquartered, if different county, Richardson

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2014