

**2015-2016
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM**

RECEIVED NEMAHA NRD

SEP 18 2015

LANCASTER COUNTY
CLERK

This budget is for the Period JULY 1, 2015 through JUNE 30, 2016

Upon Filing, The Entity Certifies the Information Submitted on the Form to be Correct:

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: right;">\$</td> <td style="width:15%; text-align: right;">2,211,416.21</td> <td style="width:75%;">Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td></td> <td></td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">2,211,416.21</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$	2,211,416.21	Property Taxes for Non-Bond Purposes			Principal and Interest on Bonds	\$	2,211,416.21	Total Personal and Real Property Tax Required	<p align="center">Outstanding Bonded Indebtedness as of JULY 1, 2015</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"></td> <td style="width:10%; text-align: right;">Principal</td> <td style="width:10%; text-align: right;">\$</td> <td style="width:20%; text-align: right;">-</td> </tr> <tr> <td></td> <td style="text-align: right;">Interest</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td align="center" colspan="2">Total Bonded Indebtedness</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">-</td> </tr> </table>		Principal	\$	-		Interest	\$	-	Total Bonded Indebtedness		\$	-
\$	2,211,416.21	Property Taxes for Non-Bond Purposes																				
		Principal and Interest on Bonds																				
\$	2,211,416.21	Total Personal and Real Property Tax Required																				
	Principal	\$	-																			
	Interest	\$	-																			
Total Bonded Indebtedness		\$	-																			
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">\$ 6,971,576,949.00</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 6,971,576,949.00	Total Certified Valuation (All Counties)	<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2014 through June 30, 2015?</p> <p align="center"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO </p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by December 31, 2015.</i></p>																			
\$ 6,971,576,949.00	Total Certified Valuation (All Counties)																					
<p align="center">County Clerk's Use ONLY</p>	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2014 through June 30, 2015?</p> <p align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO </p> <p align="center"><i>If YES, Please submit Trade Name Report by December 31, 2015.</i></p>																					
<p align="center">APA Contact Information</p> <p align="center">Auditor of Public Accounts</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: www.auditors.nebraska.gov</p> <p>Questions - E-Mail: Deann.Haeffner@nebraska.gov</p>	<p align="center">Submission Information - Adopted Budget Due by 9-20-2015</p> <p>1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509</p> <p align="center">Submit Electronically using Website:</p> <p align="center">http://www.auditors.nebraska.gov/</p> <p>2. County Board (SEC. 13-508), C/O County Clerk</p>																					

NEMAHA NRD

Line No.	TOTAL ALL FUNDS	Actual 2013 - 2014 (Column 1)	Actual/Estimated 2014 - 2015 (Column 2)	Adopted Budget 2015 - 2016 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,649,715.00	\$ 2,193,347.00	\$ 1,638,938.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 22,512.00	\$ 24,786.00	\$ 25,447.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,672,227.00	\$ 2,218,133.00	\$ 1,664,385.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 2,314,788.00	\$ 2,379,914.00	\$ 2,189,521.00
7	Federal Receipts	\$ 480,476.00	\$ 604,629.00	\$ 1,477,968.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 7,014.00	\$ 5,720.00	\$ 7,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	\$ -	\$ -	
10	State Receipts: Other	\$ 167,411.00	\$ 270,718.00	\$ 959,858.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ 6,126.00	\$ 6,000.00
13	Local Receipts: In Lieu of Tax	\$ 2,060.00	\$ 2,293.00	\$ 2,000.00
14	Local Receipts: Other	\$ 178,245.00	\$ 72,018.00	\$ 267,624.00
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)	\$ 4,822,221.00	\$ 5,559,551.00	\$ 6,574,356.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 1,728,105.00	\$ 2,246,471.00	\$ 4,138,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 794,118.00	\$ 1,530,023.00	\$ 1,963,381.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 42,351.00	\$ 79,158.00	\$ 33,461.00
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)	\$ 2,604,088.00	\$ 3,895,166.00	\$ 6,174,356.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 2,218,133.00	\$ 1,664,385.00	\$ 400,000.00
31	Cash Reserve Percentage			10%
PROPERTY TAX RECAP		Tax from Line 6	\$	2,189,521.00
		County Treasurer's Commission at 1% of Line 6	\$	21,895.21
		Delinquent Tax Allowance	\$	-
		Total Property Tax Requirement	\$	2,211,416.21

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	\$ 2,211,416.21
Bond Fund	\$ -
_____ Fund	_____
Total Tax Request	** \$ 2,211,416.21

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

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

<u>Special Reserve Fund Name</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 400,000.00
Remaining Cash Reserve	\$ 400,000.00
Remaining Cash Reserve %	10%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	NEMAHA NRD
ADDRESS	62161 HIGHWAY 136
CITY & ZIP CODE	TECUMSEH, NE 68450
TELEPHONE	402-335-3325
WEBSITE	www.nemahanrd.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Steven Sugden	Robert Hilske	Karen Mahoney
TITLE /FIRM NAME	Chairperson	Nemaha NRD Manager	Nemaha NRD Administrative Assistant
TELEPHONE	402-335-3325	402-335-3325	402-335-3325
EMAIL ADDRESS	nnrd@nemahanrd.org	bhilske@nemahanrd.org	kmahoney@nemahanrd.org

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

NEMAHA NRD
2015-2016 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	2,211,416.21
Motor Vehicle Pro-Rate	(2) \$	7,000.00
In-Lieu of Tax Payments	(3) \$	2,000.00
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From 2014-2015 LC-3 Lid Exceptions, Line (10))	(5) \$	1,363,411.69
LESS: Amount Spent During 2014-2015	(6) \$	1,290,047.73
LESS: Amount Expected to be Spent in Future Budget Years	(7) \$	60,375.00
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(8) \$	12,988.96
Nameplate Capacity Tax	(8a)	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 2,233,405.17
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Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$	255,764.00	(10)
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.	\$	60,375.00	(11)
Allowable Capital Improvements	(12) \$	195,389.00	
Bonded Indebtedness	(13)	-	
Interlocal Agreements/Joint Public Agency Agreements	(14) \$	1,256,489.00	
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) \$	175,415.00	

TOTAL LID EXCEPTIONS (B)	(19)	\$ 1,627,293.00
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TOTAL 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>	\$ 606,112.17
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*Total 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 2015-2016

2014-2015 Restricted Funds Authority (Base Amount) = Line (8) of last year's LC-3 Form 1,489,705.23
(1)

ALLOWABLE INCREASES

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

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

$$\frac{\text{2015 Growth per Assessor}}{\text{2014 Valuation}} = \frac{-}{100} \text{ To get \%}$$

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

$$\frac{20}{\text{\# of Board Members voting "Yes" for Increase}} / \frac{21}{\text{Total \# of Members in Governing Body}} = \frac{95.24}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

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) 52,139.68
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 1,541,844.91
(8)

Less: Restricted Funds from Lid Supporting Schedule 606,112.17
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 935,732.74
(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.

2015-2016 Levy Limit Form
Natural Resources Districts

NEMAHA NRD

Total Personal and Real Property Tax Request		\$ <u>2,211,416.21</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>175,415.00</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>175,415.00</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>2,036,001.21</u> (3)
2015 Valuation (Per the County Assessor)		\$ <u>6,971,576,949.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.029204</u> (5)
Calculated Ground Water Management Activities Levy (Shall Not Exceed 1 Cent) [Line (D) Divided By Line (4) Times 100]		<u>0.002516</u> (6)
Calculated Ground Water Management Activities Levy (For District fully appropriated or overappropriated) (Shall Not Exceed 3 Cents) [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>0.031720</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 10th day of Sept. 2015, at 7:00 o'clock P.M., at NEMAHA NRD Office, Tecumseh 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.

	Clerk/Secretary
2013-2014 Actual Disbursements & Transfers	\$ 2,604,088.00
2014-2015 Actual Disbursements & Transfers	\$ 3,895,166.00
2015-2016 Proposed Budget of Disbursements & Transfers	\$ 6,174,356.00
2015-2016 Necessary Cash Reserve	\$ 400,000.00
2015-2016 Total Resources Available	\$ 6,574,356.00
Total 2015-2016 Personal & Real Property Tax Requirement	\$ 2,211,416.21
Unused Budget Authority Created For Next Year	\$ 935,732.74

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,211,416.21
Personal and Real Property Tax Required for Bonds	\$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 10th day of Sept. 2015, at 7:15 o'clock P.M., at NEMAHA NRD Office, Tecumseh 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.

2014-2015 Property Tax Request	\$ 2,413,416.21
2014 Tax Rate	0.038845
Property Tax Rate (2014-2015 Request/2015 Valuation)	0.034618
2015-2016 Proposed Property Tax Request	\$ 2,211,416.21
Proposed 2015 Tax Rate	0.031720

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 2015

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

O : NEMAHA NRD 2

TAXABLE VALUE LOCATED IN THE COUNTY OF CASS COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NEMAHA NRD 2	NRD	1,065,749	119,618,275

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

I, Lori L. Huebner, Cass 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.

Lori L. Huebner

(signature of county assessor)

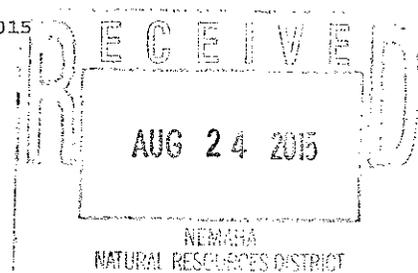
8/20/2015

(date)

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

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

Baseline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2015



**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 2015

(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	6,293,308	291,795,255

**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 Cortez, Deputy
(signature of county assessor)

Aug 17, 2015
(date)

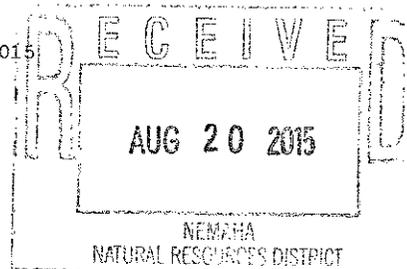


CC: County Clerk, Gage County
CC: County Clerk where district is headquartered, if different county, Gage County

Johnson Co.

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

eline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2015



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 2015

{certification required annually}

To: NEMAHA NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON COUNTY

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
NNRD GENERAL	Natural Resources District	\$5,324,471	\$842,652,070

*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 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)

08/17/2015

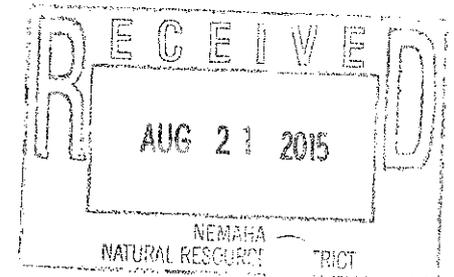
(date)

CC: County Clerk, Johnson County County

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

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division



**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 2015

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

TO: NEMAHA NRD
62161 US HIGHWAY 136
TECUMSEH, NE 68450

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NEMAHA NRD	NRD - 05	5,497,258	503,158,788

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

I, Norman Agena, Lancaster 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.

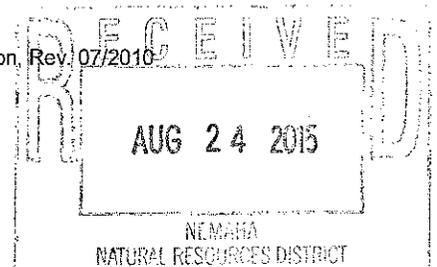
Norman Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different 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 2015

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

0 : 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	2,245,168	1,118,622,854

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

I, 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.

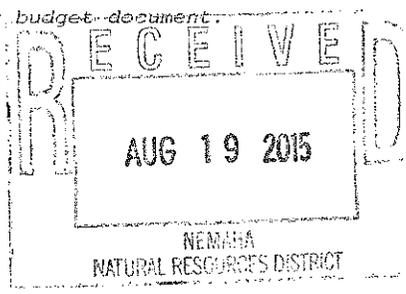
Lauren Tempka
Signature of county assessor

8/17/15
Date

:: County Clerk, Nemaha County
:: 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.

This form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 2015



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 2015

(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	15,406,867	2,121,565,797

*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 Gruber

(signature of county assessor)

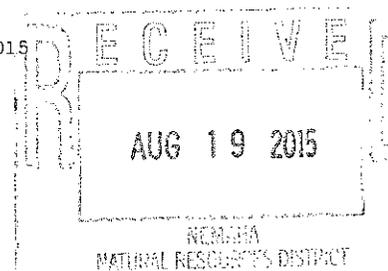
8-13-15

(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.

{deline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2015

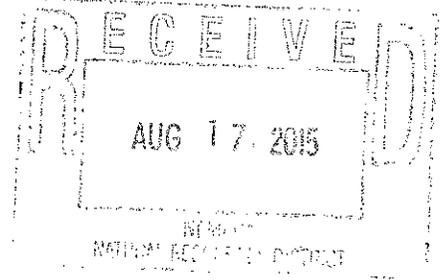


**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{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 2015

{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.	2,180,605	541,919,071

**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.

Jonathan Bailey
(signature of county assessor)

8-13-2015
(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 2015

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

TO : NNRD

TAXABLE VALUE LOCATED IN THE COUNTY OF RICHARDSON COUNTY

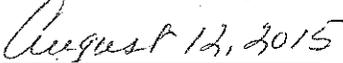
Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NNRD	NRD	4,099,544	1,432,244,839

**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.



(signature of county assessor)



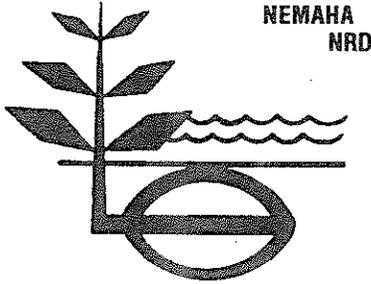
(date)

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.

Model form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 2015



nemaha

NATURAL RESOURCES DISTRICT

62161 Hwy 136 • Tecumseh, Nebraska 68450
Telephone: (402) 335-3325 • Fax: (402) 335-3265
email: nnrđ@nemahanrd.org

Resolution Setting the Property Tax Request

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Nemaha Natural Resources District passes by majority vote a resolution or ordinance setting the tax request at a different amount; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

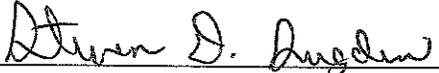
WHEREAS, it is in the best interests of the Nemaha Natural Resources District that the property tax request for the current year be a different amount than the property tax request for the prior year.

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

1. The 2015-2016 property tax request be set at \$2,211,416.21
2. The levy be set at 0.031720
3. A copy of this resolution be forwarded to the County Clerk on or before October 13, 2015.

Passed and approved this 10th day of September, 2015.

Signed By:


Steven Sugden, Chairman

EXCERPT FROM JULY 9, 2015, NEMAHA NATURAL RESOURCES DISTRICT BOARD OF DIRECTORS MEETING:

FY2016 BUDGET REVIEW

Increasing the Restricted Fund Allowance an Additional One Percent

Hilske explained the restricted funds, which are basically property taxes, and the option to increase the fund an additional one percent beyond the 2.5% automatic increase. He added that increasing the fund does not increase the tax request but would allow the District to bank that amount for future years.

Beethe moved, seconded by Gigstad, to increase the restricted fund allowance an additional one percent for the FY2016 budget. Motion carried.

AYE: Beethe, Bohling, Duryea, Gerweck, Gigstad, Guhde, Hodges, Iske, Kearney, Keithley, Loseke, McDonald, Moss, Niedfeldt, Romine, Siske, Stukenholtz, D. Sugden, S. Sugden, Thorne

NOT PRESENT: Speece

EXCERPT FROM SEPTEMBER 10, 2015, NEMAHA NATURAL RESOURCES DISTRICT BOARD OF DIRECTORS MEETING:

DISCUSSION/ACTION ON FY2016 BUDGET

Hodges moved, seconded by Siske, to approve the FY2016 budget and the resolution setting the property tax request at \$2,211,416.21 resulting in a levy of 0.031720. Motion carried.

AYE: Beethe, Bohling, Duryea, Gerweck, Gigstad, Guhde, Hodges, Iske, Kearney, Keithley, Loseke, McDonald, Moss, Niedfeldt, Romine, Siske, Speece, Stukenholtz, S. Sugden, Thorne

NOT PRESENT: D. Sugden

SYRACUSE JOURNAL-DEMOCRAT

123 W 17th Street
SYRACUSE, NEBRASKA

NOTICE OF PUBLICATION

NEMAHA NRD	
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-301 to 13-513, that the governing body will meet on the 10th day of Sept. 2015, at 7:00 o'clock P.M., at NEMAHA NRD Office, Tecumseh 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.	
Doug Iske Clerk/Secretary	
2013-2014 Actual Disbursements & Transfers	\$ 2,604,888.00
2014-2015 Actual Disbursements & Transfers	\$ 3,895,160.00
2015-2016 Proposed Budget of Disbursements & Transfers	\$ 6,174,356.00
2015-2016 Necessary Cash Reserve	\$ 400,000.00
2015-2016 Total Resources Available	\$ 6,574,356.00
Total 2015-2016 Personal & Real Property Tax Requirement	\$ 2,211,416.21
Unused Budget Authority Created For Next Year	\$ 935,732.74
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,211,416.21
Personal and Real Property Tax Required for Bonds	\$
NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST	
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1501.02, that the governing body will meet on the 10th day of Sept. 2015, at 7:15 o'clock P.M., at NEMAHA NRD Office, Tecumseh 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.	
2014-2015 Property Tax Request	\$ 2,413,416.21
2014 Tax Rate	0.038845
Property Tax Rate (2014-2015 Request/2015 Valuation)	0.034518
2015-2016 Proposed Property Tax Request	\$ 2,211,416.21
Proposed 2015 Tax Rate	0.031720

macher... being first duly sworn, says that she is manager for the SYRACUSE JOURNAL-DEMOCRAT, a newspaper which is published and is in general circulation in Otoe County, Nebraska, and is printed and published in Syracuse, Nebraska; that said newspaper has been so published for more than fifty-two weeks prior to the publication of the annexed copy, a bona fide circulation of more than three copies each issue.

Under her personal knowledge the annexed copy was published in said newspaper 1 consecutive issue beginning with the issue of September 30, 2015,

and in every subsequent issue of said newspaper up to and including the issue of September 3, 2015

Publisher's fee at legal rate is \$ 38.00

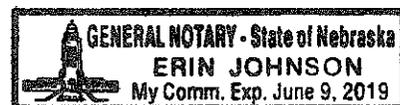
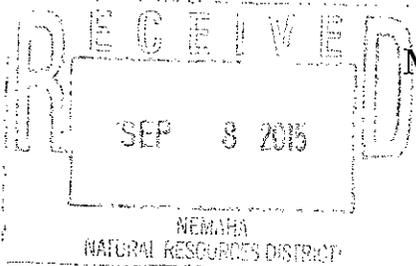
Jammy Schumacher

Subscribed and sworn to before me this 3rd Day of

September, 2015

Erin Johnson
Notary Public

My Commission expires June 9, 2019



PROOF OF PUBLICATION

The State of Nebraska,
 County of Nemaha } §§

Kendall Neiman being first duly sworn, says that he is Publisher of The Nemaha County Herald, a legal newspaper which is published and is in general circulation in Nemaha County, Nebraska, and is printed weekly at its office in Auburn, Nebraska

paper has been so published in said e than fifty-two consecutive weeks publication of the annexed notice, and circulation of more than three hundred issue, and is printed in the English

personal knowledge, the annexed shed in said newspaper on

ber 3, 2015.

er's fee at legal rate is \$ 75.90

[Signature]
 39/18
 orn to before me this day of

[Signature] Notary Public

NO. A _____

County Court of
 Nemaha County, Nebraska

PROOF OF PUBLICATION

Recorded
 Probated Record _____ Page _____

NEMAHA NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 19-501 to 19-513, that the governing body will meet on the 10th day of Sept. 2015, at 7:00 o'clock P.M., at NEMAHA NRD Office, Tecumseh 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.

	Doug Iske	Clerk/Secretary
2013-2014 Actual Disbursements & Transfers	\$	2,604,088.00
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2014-2015 Property Tax Request	\$	2,413,416.21
2014 Tax Rate		0.038845
Property Tax Rate (2014-2015 Request/2015 Valuation)		0.034618
2015-2016 Proposed Property Tax Request	\$	2,211,416.21
Proposed 2015 Tax Rate		0.031720

General Notary - State of Nebraska
JEFFREY T. ALLGOOD
 My Comm. Exp. March 6, 2019.

RECEIVED
 SEP 8 2015
 NEMAHA
 NATURAL RESOURCES DISTRICT

The State of Nebraska,
County of Richardson,

ss

NEMAHA NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Doug Iske

Clerk/Secretary

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Robert being first duly sworn according to law is the *publisher* of The Humboldt Standard, in the English language in the office maintained in Humboldt, a newspaper has been published within Richardson County, two successive weeks prior to the publication of the annexed bona fide general circulation in Richardson County, Nebraska, copies weekly; that the annexed printed notice was published successive weeks in said newspaper, that said publications were during dates, to-wit:

September 3, 2015

and sworn to before me this *Eighth*

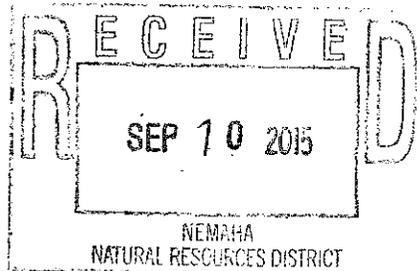
September 2015

Janet K. Roe
Eighth

Janet K. Roe
Notary Public

NOTARY - State of Nebraska
JANET K. ROE
m. Exp. June 22, 2016

Publication Fee \$ *73.70*



The TECUMSEH CHIEFTAIN

P.O. 809, Tecumseh, NE 68450
 402-335-3394
 legals@tecumsehchieftain.com

Proof of Publication

State of Nebraska }
 } ss.
 County of Johnson }

Ronald Puhalla, being first duly sworn, deposes and says he is the publisher of the *Tecumseh Chieftain* a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Tecumseh, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on:

9-3-15

(dates)

Ronald Puhalla
 (signature)

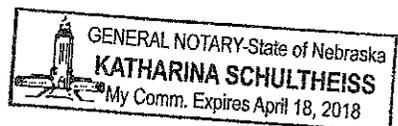
Publication Fee \$ 68.00

Subscribed to in my presence
 and sworn to before me this

4 day of September 2015

Notary Public

Katharina Schultheiss
 (signature)



(seal)

NEMAHA NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Doug Iske

Clerk/Secretary

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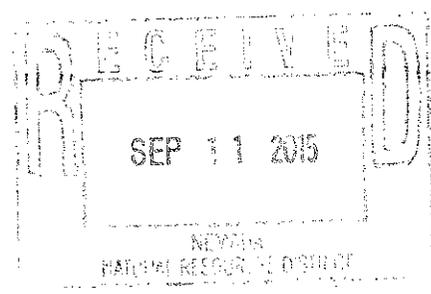
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Proposed 2015 Tax Rate		0.031720



THE PAWNEE Republican

P.O. 111, Pawnee City, NE 68420
402-852-2575
legals@pawneenews.com

Proof of Publication

State of Nebraska }
 } ss.
County of Pawnee }

Ronald Puhalla, being first duly sworn, deposes and says he is the publisher of the *Pawnee Republican* a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Pawnee City, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on:

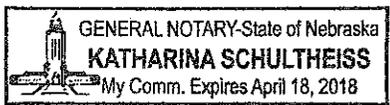
9-3-15
.....
(dates)

Ronald Puhalla
.....
(signature)

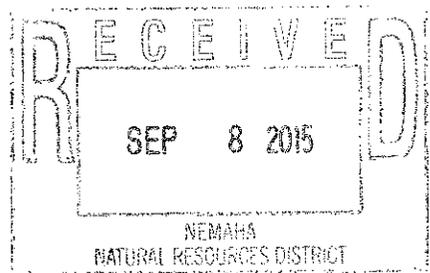
Publication Fee \$ 71.40

Subscribed to in my presence
and sworn to before me this
3 day of September 20 15

Notary Public
Katharina Schultheiss
.....
(signature)



(seal)



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 10th day of Sept. 2015, at 7:00 o'clock P.M., at NEMAHA NRD Office, Tecumseh 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.

Doug Iske

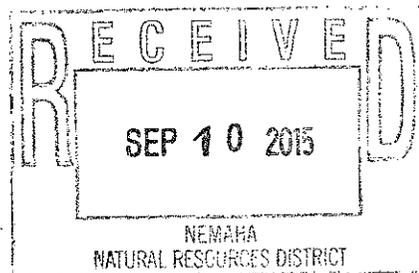
	Clerk/Secretary
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2015-2016 Proposed Property Tax Request	\$ 2,211,416.21
Proposed 2015 Tax Rate	0.031720

NEWS-PRESS
 823 Central Avenue
 NEBRASKA CITY, NEBRASKA



PROOF OF PUBLICATION

The State of Nebraska, } SS.
 County of Otoe,

Tammy Schumacher... being first duly sworn, says that she is General Manager for the NEWS-PRESS, a legal newspaper which is published and is in general circulation in Otoe County, Nebraska, and is printed Bi-weekly at its office in Nebraska City, Nebraska; that said newspaper has been so published for more than fifty-two consecutive 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 1 consecutive weeks, beginning with the issue of September 4 2015, and in every subsequent issue of said newspaper up to and including the issue of September 4, 2015

legal rate is \$ 38.00

Schumacher

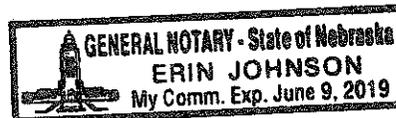
worn to before me this 4th Day of

Sept, 2015

Erin Johnson
 Notary Public

1 expires June 9, 2019

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 10th day of Sept. 2015, at 7:00 o'clock P.M., at NEMAHA NRD Office, Tecumseh 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.	
Doug Iske	Clerk/Secretary
2013-2014 Actual Disbursements & Transfers	\$ 2,604,068.00
2014-2015 Actual Disbursements & Transfers	\$ 3,895,168.00
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2015-2016 Proposed Property Tax Request	\$ 2,211,416.21
Proposed 2015 Tax Rate	0.031720



INVOICE - AFFIDAVIT OF PUBLICATION

VOICE NEWS

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

INVOICE # 158286 DUE DATE 10/3/2015

THE STATE OF NEBRASKA }
County of Lancaster } ss. Darren P. Ivy, being duly sworn,
says that he is the publisher 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

I	Successive Week(s)
Beginning with the issue of:	9/3/2015
and ending with the issue of:	9/3/2015
Publisher's fee at Legal Rate is:	\$114.00

Darren P. Ivy

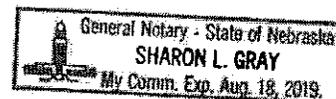
Darren P. Ivy, Publisher

NEMAHA NRD	
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
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Doug Iske Clerk/Secretary	
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PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 10th day of Sept. 2015, at 7:15 o'clock P.M., at NEMAHA NRD Office, Tecumseh 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.	
2014-2015 Property Tax Request	\$ 2,413,416.21
2014 Tax Rate	0.038845
Property Tax Rate (2014-2015 Request/2015 Valuation)	0.034618
2015-2016 Proposed Property Tax Request	\$ 2,211,416.21
Proposed 2015 Tax Rate	0.031720

Summary Information	Weekly Cost
2x6 Notice of Budget Hearing and Summary - Sept. 3	114.00

Subscribed and sworn before me, this 16th day of September, 2015

Sharon L Gray
Notary Public



MEMORANDUM

TO: NEBRASKA STATE AUDITOR AND COUNTY CLERKS
FROM: NEMAHA NATURAL RESOURCES DISTRICT
SUBJECT: FY 2015-2016 BUDGET DOCUMENTS
DATE: 9/14/2015

PLEASE FIND ENCLOSED THE FY 2015-2016 BUDGET AND SUPPORTING DOCUMENTS FOR THE NEMAHA NATURAL RESOURCES DISTRICT, 62161 HWY 136, TECUMSEH, NEBRASKA.

IF THERE ARE ANY QUESTIONS, PLEASE CONTACT ME AT THE FOLLOWING:

Karen Mahoney, Administrative Assistant

402-335-3325

kmahoney@nemahanrd.org