2018-2019
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

This budget is for the Period JULY 1, 2018 through JUNE 30, 2019

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

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes for Non-Bond Purposes</td>
<td>$1,964,975.20</td>
</tr>
<tr>
<td>Principal and Interest on Bonds</td>
<td>$ -</td>
</tr>
<tr>
<td>Total Personal and Real Property Tax Required</td>
<td>$1,964,975.20</td>
</tr>
</tbody>
</table>

Total Certified Valuation (All Counties) $7,343,166,568.00
(Certification of Valuation(s) from County Assessor MUST be attached)

Outstanding Bonded Indebtedness as of JULY 1, 2018

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal</td>
<td>$ -</td>
</tr>
<tr>
<td>Interest</td>
<td>$ -</td>
</tr>
<tr>
<td>Total Bonded Indebtedness</td>
<td>$ -</td>
</tr>
</tbody>
</table>

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, 2017 through June 30, 2018?

☑ YES | ☐ NO

If YES, Please submit Interlocal Agreement Report by September 20, 2018.

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, 2017 through June 30, 2018?

☑ NO | ☐ YES

If YES, Please submit Trade Name Report by September 20, 2018.

APA Contact Information
Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Haeffner@nebraska.gov

Budget Due by 9-20-2018
Submit budget to:
1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Beginning Balances, Receipts, &amp; Transfers:</td>
<td>$996,475.57</td>
<td>$1,344,807.00</td>
<td>$1,735,505.00</td>
</tr>
<tr>
<td>2</td>
<td>Net Cash Balance</td>
<td>$19,808.60</td>
<td>$25,545.00</td>
<td>$20,443.00</td>
</tr>
<tr>
<td>3</td>
<td>Investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>County Treasurer's Balance</td>
<td>$1,016,284.17</td>
<td>$1,370,152.00</td>
<td>$1,755,948.00</td>
</tr>
<tr>
<td>5</td>
<td>Subtotal of Beginning Balances (Lines 2 thru 4)</td>
<td>$2,177,067.52</td>
<td>$2,167,318.00</td>
<td>$1,945,520.00</td>
</tr>
<tr>
<td>6</td>
<td>Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)</td>
<td>$150,364.28</td>
<td>$17,298.00</td>
<td>$1,295,733.00</td>
</tr>
<tr>
<td>7</td>
<td>Federal Receipts</td>
<td>$3,795.49</td>
<td>$4,880.00</td>
<td>$5,000.00</td>
</tr>
<tr>
<td>8</td>
<td>State Receipts: Motor Vehicle Pro-Rate</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>9</td>
<td>State Receipts: State Aid (State Statute Section 77-27,136)</td>
<td>$1,208,536.76</td>
<td>$642,381.00</td>
<td>$561,111.00</td>
</tr>
<tr>
<td>10</td>
<td>State Receipts: Other</td>
<td>$4,700.36</td>
<td>$4,525.00</td>
<td>$4,000.00</td>
</tr>
<tr>
<td>11</td>
<td>State Receipts: Property Tax Credit</td>
<td>$1,352.51</td>
<td>$87.00</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>12</td>
<td>Local Receipts: Nameplate Capacity Tax</td>
<td>$184,538.21</td>
<td>$221,141.00</td>
<td>$122,077.00</td>
</tr>
<tr>
<td>13</td>
<td>Local Receipts: In Lieu of Tax</td>
<td>$39,514.30</td>
<td>$118,783.00</td>
<td>-</td>
</tr>
<tr>
<td>14</td>
<td>Local Receipts: Other</td>
<td>$2,133,550.16</td>
<td>$2,387,538.00</td>
<td>$5,026,029.00</td>
</tr>
<tr>
<td>15</td>
<td>Transfers In Of Surplus Fees</td>
<td>$1,173,083.53</td>
<td>$87,976.00</td>
<td>$110,360.00</td>
</tr>
<tr>
<td>16</td>
<td>Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)</td>
<td>$2,133,550.16</td>
<td>$2,387,538.00</td>
<td>$5,026,029.00</td>
</tr>
<tr>
<td>17</td>
<td>Total Resources Available (Lines 5 thru 16)</td>
<td>$4,746,639.30</td>
<td>$4,428,111.00</td>
<td>$5,686,389.00</td>
</tr>
<tr>
<td>18</td>
<td>Disbursements &amp; Transfers:</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19</td>
<td>Operating Expenses</td>
<td>$3,376,487.30</td>
<td>$2,672,163.00</td>
<td>$5,186,389.00</td>
</tr>
<tr>
<td>20</td>
<td>Capital Improvements (Real Property/Improvements)</td>
<td>$30,339.31</td>
<td>$77,866.00</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>21</td>
<td>Other Capital Outlay (Equipment, Vehicles, Etc.)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>22</td>
<td>Debt Service: Bond Principal &amp; Interest Payments</td>
<td>$39,514.30</td>
<td>$118,783.00</td>
<td>-</td>
</tr>
<tr>
<td>23</td>
<td>Debt Service: Payments to Retire Interest-Free Loans (Public Airports)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>24</td>
<td>Debt Service: Payments to Bank Loans &amp; Other Instruments (Fire Districts)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>25</td>
<td>Debt Service: Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>26</td>
<td>Judgments</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>27</td>
<td>Transfers Out of Surplus Fees</td>
<td>$30,339.31</td>
<td>$77,866.00</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>28</td>
<td>Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29</td>
<td>Total Disbursements &amp; Transfers (Lines 19 thru 28)</td>
<td>$3,701,152.00</td>
<td>$1,755,948.00</td>
<td>$500,000.00</td>
</tr>
<tr>
<td>30</td>
<td>Balance Forward/Cash Reserve (Line 17 - Line 29)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>31</td>
<td>Cash Reserve Percentage</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**PROPERTY TAX RECAP**

- Tax from Line 6: $1,945,520.00
- County Treasurer's Commission at 1% of Line 6: $19,455.20
- Total Property Tax Requirement: $1,964,975.20
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.

<table>
<thead>
<tr>
<th>Property Tax Request by Fund:</th>
<th>Property Tax Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ 1,964,975.20</td>
</tr>
<tr>
<td>Bond Fund</td>
<td>$</td>
</tr>
<tr>
<td>Fund</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td></td>
</tr>
<tr>
<td>Fund</td>
<td></td>
</tr>
<tr>
<td>Total Tax Request</td>
<td>** $ 1,964,975.20</td>
</tr>
</tbody>
</table>

** 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.

<table>
<thead>
<tr>
<th>Special Reserve Fund Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Special Reserve Funds</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Cash Reserve $ 500,000.00
Remaining Cash Reserve $ 500,000.00
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 Hwy 136
CITY & ZIP CODE
Tecumseh, NE 68450
TELEPHONE
402.335.3325
WEBSITE
www.nemahanrd.org

BOARD CHAIRPERSON
NAME
Dan Hodges
TITLE /FIRM NAME
Chairperson
TELEPHONE
402.335.3325
EMAIL ADDRESS
nnrd@nemahanrd.org

CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME
Robert Hilske
TITLE /FIRM NAME
Nemaha NRD Manager
TELEPHONE
402.335.3325
EMAIL ADDRESS
bhilske@nemahanrd.org

PREPARER
NAME
Kerri L. Miller
TITLE /FIRM NAME
Nemaha NRD Administrative Assistant
TELEPHONE
402.335.3325
EMAIL ADDRESS
kmiller@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
# NEMaha NRD
## 2018-2019 LID SUPPORTING SCHEDULE

### Calculation of Restricted Funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Personal and Real Property Tax Requirements</td>
<td>$1,964,975.20</td>
</tr>
<tr>
<td>Motor Vehicle Pro-Rate</td>
<td>$5,000.00</td>
</tr>
<tr>
<td>In-Lieu of Tax Payments</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Transfers of Surplus Fees</td>
<td>$ -</td>
</tr>
</tbody>
</table>

Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.

- Prior Year Capital Improvements Excluded from Restricted Funds (From 2017-2018 Lid Exceptions, Line (10)) $173,782.00
- LESS: Amount Spent During 2017-2018 $132,922.00
- LESS: Amount Expected to be Spent in Future Budget Years $40,000.00

Amount to be included as Restricted Funds (Cannot be a Negative Number) $860.00

Nameplate Capacity Tax $ -

**TOTAL RESTRICTED FUNDS (A)** $1,971,835.20

### Lid Exceptions

- Capital Improvements (Real Property and Improvements on Real Property) $405,000.00
- LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.) $40,000.00

**TOTAL LID EXCEPTIONS (B)** $1,509,862.22

**TOTAL RESTRICTED FUNDS** $461,972.98

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.
NEMAHA NRD

COMPUTATION OF LIMIT FOR FISCAL YEAR 2018-2019

2017-2018 Restricted Funds Authority = Line (8) of last year's Lid Computation Form

1,651,662.81

1

ALLOWABLE INCREASES

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Limitation Percent Increase (2.5%)</td>
<td>2.50%</td>
<td>(2)</td>
</tr>
<tr>
<td>Allowable Growth Per the Assessor Minus 2.5%</td>
<td>[\frac{2018 \text{ Growth per Assessor}}{2017 \text{ Valuation}}] \times 100</td>
<td>(2.50%) \times (\frac{2018 \text{ Growth per Assessor}}{2017 \text{ Valuation}})</td>
</tr>
<tr>
<td>Additional One Percent Board Approved Increase</td>
<td>1.00%</td>
<td>(4)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th># of Board Members voting &quot;Yes&quot; for Increase</th>
<th>Total # of Members in Governing Body at Meeting</th>
<th>Must be at least .75 (75%) of the Governing Body</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>16</td>
<td>93.75%</td>
</tr>
</tbody>
</table>

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Election/Townhall Meeting - Voter Approved % Increase</td>
<td>%</td>
<td>(5)</td>
</tr>
</tbody>
</table>

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) \times Line (6)

57,808.20 (7)

Total Restricted Funds Authority = Line (1) + Line (7)

1,709,471.01 (8)

Less: Restricted Funds from Lid Supporting Schedule

461,972.98 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)

1,247,498.03 (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.
2018-2019 Levy Limit Form
Natural Resources Districts

NEMAH NRD

Total Personal and Real Property Tax Request

Less Personal and Real Property Tax Request for:

- Judgments (not paid by liability insurance coverage)
- Preexisting lease-purchase contracts approved prior to July 1, 1998
- Bonded Indebtedness
- Ground Water Management Activities (Exceeding FY 2003-2004)
- Interstate Compact (LB 701)

Total Exclusions

Personal and Real Property Tax Request subject to Levy Limit

2018 Valuation (Per the County Assessor)

Calculated Levy for Levy Limit Compliance
[Line (3) Divided By Line (4) Times 100]

Calculated Ground Water Management Activities Levy (Shall Not Exceed 1 Cent)
[Line (D) Divided By Line (4) Times 100]

Calculated LB 701 Interstate Compact Levy (Shall Not Exceed 10 Cents)
[Line (F) Divided By Line (4) Times 100]

Total Calculated Levy for Limit Compliance
[Line (5) Plus Line (6) Plus Line (7) Plus Line (8)]

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 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.
<table>
<thead>
<tr>
<th>Description of Capital Improvement</th>
<th>Amount Budgeted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iron Horse-Dump station</td>
<td>$ 15,000.00</td>
</tr>
<tr>
<td>Duck Creek-Maintenance Building</td>
<td>$ 40,000.00</td>
</tr>
<tr>
<td>UBN 25-C</td>
<td>$ 350,000.00</td>
</tr>
</tbody>
</table>

Total - Must agree to Line 10 on Lid Support Page 4

$ 405,000.00
<table>
<thead>
<tr>
<th>COUNTY</th>
<th>SUBDIVISION NAME</th>
<th>NAME</th>
<th>BUSINESS NAMES</th>
</tr>
</thead>
</table>

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.
<table>
<thead>
<tr>
<th>Parties to Agreement (Column 1)</th>
<th>Agreement Period (Column 2)</th>
<th>Description (Column 3)</th>
<th>Amount Used as Lid Exemption (Column 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>NARD</td>
<td>Ongoing</td>
<td>Membership Dues &amp; Assessments</td>
<td>$ 26,775.00</td>
</tr>
<tr>
<td>NARD</td>
<td>Ongoing</td>
<td>Employee Retirement Program 414(h) Plan (Home office and NRCS staff)</td>
<td>$ 48,717.00</td>
</tr>
<tr>
<td>NARD</td>
<td>7-1-2007 to indefinite</td>
<td>Risk Management Pool (Home office and NRCS Staff)</td>
<td>$ 296,050.00</td>
</tr>
<tr>
<td>USDA-NRCS</td>
<td>5-14-81 to indefinite</td>
<td>Gratuitous use of personnel services &amp; equip. (NRCS Support staff salaries and income tax expenses)</td>
<td>$ 139,167.00</td>
</tr>
<tr>
<td>State of NE- NG&amp;PC</td>
<td>10-14-10 to 10-14-20</td>
<td>WILD Nebraska Program</td>
<td>$ 4,000.00</td>
</tr>
<tr>
<td>State of NE-Dept. of Natural Resources</td>
<td>7-1-18 to 6-30-19</td>
<td>Well Decommissioning Program</td>
<td>$ 10,000.00</td>
</tr>
<tr>
<td>State of NE- Dept. of Natural Resources</td>
<td>12-3-01- indefinite</td>
<td>Water Quality Funds</td>
<td>$ 48,000.00</td>
</tr>
<tr>
<td>Village of Bennet</td>
<td>7-1-18 to 6-30-19</td>
<td>Urban Special Project</td>
<td>$ 48,000.00</td>
</tr>
<tr>
<td>City of Humboldt</td>
<td>7-1-18 to 6-30-19</td>
<td>Urban Special Project</td>
<td>$ 25,000.00</td>
</tr>
<tr>
<td>Village of Firth</td>
<td>7-1-18 to 6-30-19</td>
<td>Urban Special Project</td>
<td>$ 13,150.00</td>
</tr>
<tr>
<td>Lewis &amp; Clark, Lower Elkhorn, Lower Platte North, Lower Platte South, Papio-Missouri River, Lower Loup, Upper</td>
<td>6-14-12 to 6-30-17</td>
<td>ENWRA (Eastern Nebraska Water Resources Assessment)</td>
<td>$ 1,800.00</td>
</tr>
</tbody>
</table>

Total Amount used as Lid Exemption $ 632,659.00
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 2018
(certification required on or before August 20th, of each year)

TO: NEMAHA NRD 2

TAXABLE VALUE LOCATED IN THE COUNTY OF CASS COUNTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, NRD)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEMAHA NRD 2</td>
<td>NRD</td>
<td>1,684,011</td>
<td>131,101,654</td>
</tr>
</tbody>
</table>

*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)

(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.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2018
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 2018
(certification required on or before August 20th, of each year)

TO: NEMAHA NRD
62161 HIGHWAY 136
TECUMSEH NE 68450-

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, NRD)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEMAHA NRD</td>
<td>NRD</td>
<td>4,803,505</td>
<td>334,399,307</td>
</tr>
</tbody>
</table>

*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.

(signature of county assessor)
Aug. 15, 2018

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.
Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2018
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 2018
{certification required annually}

To: NEMAH NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NNRD GENERAL</td>
<td>Natural Resources District</td>
<td>$3,100,335</td>
<td>$922,483,587</td>
</tr>
</tbody>
</table>

*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)

08/14/2018
(date)

CC: County Clerk, JOHNSON 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 2018
(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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, NRD)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEMAHA NRD</td>
<td>NRD - 05</td>
<td>10,632,418</td>
<td>590,001,143</td>
</tr>
</tbody>
</table>

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

I, Norman H. Agnew, 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 H. Agnew
(signature of county assessor)

8/14/18
(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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 07/2010
CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2018

certification required annually!

To: NEMAPA NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF NEMAPA COUNTY, NE

<table>
<thead>
<tr>
<th>Name of School District</th>
<th>Class of School</th>
<th>Base School Code</th>
<th>Unified / Learning Comm Code</th>
<th>School District Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEMAPA NRD</td>
<td></td>
<td></td>
<td></td>
<td>$1,147,464,456</td>
</tr>
</tbody>
</table>

I Mallory Lempka, Nemaha County, NE 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.

[Signature]

(also assessor)

08/15/2018

date

CC: County Clerk, Nemaha County, NE County

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

Note to School District: 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.
b) community colleges, and c) school districts)

TAX YEAR 2018
(certification required on or before August 20th, of each year)

TO : NEMAHA #2 NRD

62161 HWY 136
TECUMSEH NE 68450-

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, NRD)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEMAHA NRD</td>
<td>NRD</td>
<td>14,059,560</td>
<td>2,223,789,013</td>
</tr>
</tbody>
</table>

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

I Christina M. Smallfoot, 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.

Christina M. Smallfoot
(signature of county assessor)

8-15-18
(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. 2018
CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH
(formal 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 2018
(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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, NRD)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>N.R.D. - N</td>
<td>N.R.D.</td>
<td>1,718,465</td>
<td>562,408,578</td>
</tr>
</tbody>
</table>

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

I, JONATHAN W. 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)  
Aug 17 2018  
(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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 07/2010
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 2018
(certification required on or before August 20th, of each year)

TO: NNRD

TAXABLE VALUE LOCATED IN THE COUNTY OF RICHARDSON COUNTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, NRD)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NNRD</td>
<td>NRD</td>
<td>3,439,509</td>
<td>1,431,518,830</td>
</tr>
</tbody>
</table>

*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)  
Aug 15, 2018

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. 2018
**Consideration of 1% Increase in Restricted Fund Allowance:** Hilske explained the purpose of the additional 1% increase and that it does not result in an increase in the amount of property taxes collected. He added that a 75% affirmative vote of the entire voting body (which would equal 16 votes) is required to approve the increase. There was some discussion on the restricted fund allowance versus cash reserve and the actual property taxes collected. Several directors expressed their support for the increase as a means of insuring greater flexibility in the future should a large or emergency project come up.

Beethe moved, seconded by Sugden, to increase the restricted fund allowance by 1%. Motion failed due to lack of 75 percent affirmative vote.

AYE: Beethe, Bohling, Gerweck, Gigstad, Hodges, Iske, Keithley, Moss, Niedfeldt, Romine, Snoke, Speece, Stukenholtz, Sugden, Thorne
NAY: McDonald
NOT PRESENT: Guhde, Kearney, Lassen, Loseke, Siske

**After consulting with the State Auditor’s office, the board of directors amended the July 12, 2018, minutes to reflect that this motion actually passed based on 75% affirmative vote of the quorum in attendance at the meeting. The action taken during the September 13, 2018, board meeting to amend the minutes is as follows:**

Gerweck moved, seconded by Beethe, to amend the motion in item 10.B. of the July 12, 2018, minutes to reflect that the motion to increase the restricted fund allowance by 1% carried. Motion carried.

AYE: Beethe, Bohling, Gerweck, Gigstad, Hodges, Kearney, Keithley, Lassen, Loseke, Moss, Niedfeldt, Romine, Siske, Snoke, Speece, Stukenholtz, Sugden, Thorne
NOT PRESENT: Guhde, Iske, McDonald

**Excerpt from September 13, 2018, Nemaha Natural Resources District Board of Directors Meeting:**

**Discussion/Action on FY2019 Budget**

Sugden moved, seconded by Gerweck, to approve the 2019 budget and the resolution setting the property tax request at $1,964,975.20 resulting in a levy of 0.026759. Motion carried.

AYE: Beethe, Bohling, Gerweck, Gigstad, Hodges, Kearney, Keithley, Lassen, Loseke, Moss, Niedfeldt, Romine, Siske, Snoke, Speece, Stukenholtz, Sugden, Thorne
NOT PRESENT: Guhde, Iske, McDonald
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 2018-2019 property tax request be set at $1,964,975.20
2. The levy be set at 0.026759
3. A copy of this resolution be forwarded to the County Clerk on or before October 12, 2018.

Passed and approved this 13th day of September, 2018.

Signed By:

[Signature]
Daniel Hodges, Chairman
The Slate of Nebraska, 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 successive weeks in said newspaper; that said publications were made upon the following dates, to-wit:

First Publication Thursday, September 6, 2018
Second Publication
Third Publication
Fourth Publication
Fifth Publication

Chelsie Alexander
Notary Public

NEMAH 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 13 day of September 2018, at 7:00 o'clock P.M., at NEMAHA NRD, 62161 Hwy 136, Tecumseh, Nebraska 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.

William Niedfeldt
Clerk/Secretary

<table>
<thead>
<tr>
<th>Year</th>
<th>Disbursements &amp; Transfers</th>
<th>Proposed Budget</th>
<th>Necessary Cash Reserve</th>
<th>Total Resources Available</th>
<th>Personal &amp; Real Property Tax Required</th>
<th>Unused Budget Authority Created For Next Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-2017</td>
<td>$3,376,487.30</td>
<td>$5,186,389.00</td>
<td>$500,000.00</td>
<td>$5,686,389.00</td>
<td>$1,964,975.20</td>
<td>$1,247,498.03</td>
</tr>
<tr>
<td>2017-2018</td>
<td>$2,672,163.00</td>
<td></td>
<td></td>
<td></td>
<td>$1,964,975.20</td>
<td></td>
</tr>
<tr>
<td>2018-2019</td>
<td>$5,186,389.00</td>
<td></td>
<td></td>
<td></td>
<td>$1,964,975.20</td>
<td></td>
</tr>
</tbody>
</table>

Breakdown of Property Tax:
- Personal and Real Property Tax Required for Non-Bond Purposes: $1,964,975.20
- Personal and Real Property Tax Required for Bonds: $0

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 13 day of September 2018, at 7:15 o'clock P.M., at NEMAHA NRD, 62161 Hwy 136, Tecumseh, Nebraska 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.

<table>
<thead>
<tr>
<th>Year</th>
<th>Property Tax Request</th>
<th>Tax Rate</th>
<th>2017 Valuation</th>
<th>2018 Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017-2018</td>
<td>$2,166,976.21</td>
<td>0.029432</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018-2019</td>
<td>$1,964,975.20</td>
<td>0.029510</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

RECEIVED
SEP 10 2018

Namaha Natural Resources District
Ronald Puhalla or Beverly Puhalla, being first duly sworn, deposes and says he/she is the co-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 .............. time(s) on:

September 6, 2018

(subscription)

Publication Fee $77.00

Subscribed to in my presence and sworn to before me this 7th day of September 2018

Notary Public

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 13 day of September 2018, at 7:00 o'clock P.M., at NEMAHA NRD, 62161 Hwy 136, Tecumseh, Nebraska 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.

William Niedfeldt
Clerk/Secretary

2016-2017 Actual Disbursements & Transfers
$3,376,487.30

2017-2018 Actual Disbursements & Transfers
$2,672,153.00

2018-2019 Proposed Budget of Disbursements & Transfers
$5,186,389.00

2018-2019 Necessary Cash Reserve
$500,000.00

2018-2019 Total Resources Available
$5,686,389.00

Total 2018-2019 Personal & Real Property Tax Requirement
$1,964,975.20

Unused Budget Authority Created For Next Year
$1,247,498.03

Breakdown of Property Tax:
Personal and Real Property Tax Required for Non-Bond Purposes $1,964,975.20

Personal and Real Property Tax Required for Bonds $-

RECEIVED
SEP 10 2018

Nemaha Natural Resources District

2017 Tecumseh Chieflains/forms/proof of publication/08/17/2017
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

PUBLIC NOTICE is hereby given in compliance with the provisions of State Statutes Sections 13-301 to 13-313, that the governing body will meet on the 13 day of September, 2016, at 7:00 o'clock P.M., at Nemaha NRD, 67601 Hwy 156, Tecumseh, Nebraska, 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.

William Nieglel
Clerk/Secretary

2016-2017 Actual Disbursements & Transfers $3,776,487.30
2017-2018 Actual Disbursements & Transfers $2,278,183.00
2018-2019 Proposed Budget of Disbursements & Transfers $5,188,389.00
2018-2019 Necessary Cash Reserve $500,000.00
2018-2019 Total Revenues Available $6,688,389.00
Total 2018-2019 Personnel & Real Property Tax Requirement $1,964,975.20
Unaudited Budget Authority Created For Next Year $1,247,498.03

William Nieglel, first duly sworn, says that he is RACUSE JOURNAL-DEMOCRAT, which is published and is in general circulation in the county, Nebraska, and is printed in Syracuse, Nebraska; that said paper is published for more than fifty-two weeks in the year and to the publication of the annexed fidelity circulation of more than three thousand copies.

I hereby state on personal knowledge the annexed statement is true.

William Nieglel, first duly sworn, says that he is RACUSE JOURNAL-DEMOCRAT, which is published and is in general circulation in the county, Nebraska, and is printed in Syracuse, Nebraska; that said paper is published for more than fifty-two weeks in the year and to the publication of the annexed fidelity circulation of more than three thousand copies.

William Nieglel, first duly sworn, says that he is RACUSE JOURNAL-DEMOCRAT, which is published and is in general circulation in the county, Nebraska, and is printed in Syracuse, Nebraska; that said paper is published for more than fifty-two weeks in the year and to the publication of the annexed fidelity circulation of more than three thousand copies.

William Nieglel, first duly sworn, says that he is RACUSE JOURNAL-DEMOCRAT, which is published and is in general circulation in the county, Nebraska, and is printed in Syracuse, Nebraska; that said paper is published for more than fifty-two weeks in the year and to the publication of the annexed fidelity circulation of more than three thousand copies.

William Nieglel, first duly sworn, says that he is RACUSE JOURNAL-DEMOCRAT, which is published and is in general circulation in the county, Nebraska, and is printed in Syracuse, Nebraska; that said paper is published for more than fifty-two weeks in the year and to the publication of the annexed fidelity circulation of more than three thousand copies.

William Nieglel, first duly sworn, says that he is RACUSE JOURNAL-DEMOCRAT, which is published and is in general circulation in the county, Nebraska, and is printed in Syracuse, Nebraska; that said paper is published for more than fifty-two weeks in the year and to the publication of the annexed fidelity circulation of more than three thousand copies.
The State of Nebraska, } SS.
County of Otoe,

being first duly sworn, says that he is
for the NEWS-PRESS, a legal newspaper which is
in general circulation in Otoe County, Nebraska, and
ly at its office in Nebraska City, Nebraska; that said
so published for more than fifty-two consecutive
publication of the annexed notice, and has a bona
more than three hundred copies each issue.
manual knowledge the annexed
and in said newspaper / consecutive
with the issue of September 7, 2018,
ent issue of said newspaper up to
issue of September 7, 2018.

legal rate is $ . 38. 00

born to before me this 7th Day of

September, 2018

Notary Public

My Commission expires March 23, 2021

RECEIVED SEP 10 2018

Nemaha Natural Resources District
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 that said newspaper has been so published in said 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

notarized in said newspaper on

10, 2018

see at legal rate is $ 77.00

PROOF OF PUBLICATION

NEMAHANRD

RECEIVED
SEP - 6 2018

Nemaha Natural Resources District
Kendall Neiman being first duly sworn, says that he is Publisher of The Tecumseh Chieftain, a legal newspaper which is published and is in general circulation in Johnson County, Nebraska, and is printed weekly at its office in Tecumseh, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and proved the same to be the fact.