

Nemaha NRD

Line No.	TOTAL ALL FUNDS	Actual 2008 - 2009 (Column 1)	Actual/Estimated 2009 - 2010 (Column 2)	Adopted Budget 2010 - 2011 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 204,842.00	\$ 461,285.00	\$ 516,232.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 19,268.00	\$ 16,869.00	\$ 20,415.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 224,110.00	\$ 478,154.00	\$ 536,647.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,463,237.00	\$ 1,638,081.00	\$ 1,758,344.00
7	Federal Receipts	\$ 310,349.00	\$ 956,215.00	\$ 1,821,176.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 7,032.00	\$ 5,984.00	\$ 8,600.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	\$ 39,006.00	\$ 44,889.00	\$ 45,004.00
10	State Receipts: Other	\$ 458,341.00	\$ 333,350.00	\$ 1,596,015.00
11	Local Receipts: In Lieu of Tax	\$ 2,165.00	\$ 2,556.00	\$ 1,800.00
12	Local Receipts: Other	\$ 226,359.00	\$ 368,493.00	\$ 345,788.00
13	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
14	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 26)	\$ -	\$ -	\$ -
15	Total Resources Available (Lines 5 thru 14)	\$ 2,730,599.00	\$ 3,827,722.00	\$ 6,113,374.00
16	Disbursements & Transfers:			
17	Operating Expenses	\$ 1,816,963.00	\$ 1,707,173.00	\$ 2,387,810.00
18	Capital Improvements (Real Property/Improvements)	\$ 385,286.00	\$ 1,537,534.00	\$ 3,433,050.00
19	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 10,682.00	\$ 6,854.00	\$ 53,000.00
20	Debt Service: Bond Principal & Interest Payments	\$ 39,514.00	\$ 39,514.00	\$ 39,514.00
21	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
22	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
23	Debt Service: Other	\$ -	\$ -	\$ -
24	Judgments	\$ -	\$ -	\$ -
25	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
26	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 14)	\$ -	\$ -	\$ -
27	Total Disbursements & Transfers (Lines 17 thru 26)	\$ 2,252,445.00	\$ 3,291,075.00	\$ 5,913,374.00
28	Balance Forward/Cash Reserve (Line 15 - Line 27)	\$ 478,154.00	\$ 536,647.00	\$ 200,000.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 1,758,344.00
	County Treasurer's Commission at 1% of Line 6	\$ 17,583.44
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 1,775,927.44

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:		Property Tax Request
		<hr/>
General Fund		\$ 1,775,927.44
<hr/> Fund		<hr/>
<hr/> Fund		<hr/>
<hr/> Fund		<hr/>
<hr/> Fund		<hr/>
<hr/> Fund		<hr/>
Total Tax Request	** \$	<u>1,775,927.44</u>

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

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
J. Scott Kudrna
<i>(Name of Board Chairperson)</i>
608 T Street
<i>(Mailing Address)</i>
Auburn, 68305
<i>(City & Zip Code)</i>
402-274-3981
<i>(Telephone Number)</i>
<i>(E-Mail Address)</i>

PREPARER
Allison Caspers, Nemaha Natural Resources District
<i>(Name and Firm)</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, General Manager
<i>(Name and Title)</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>

Nemaha NRD
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	1,775,927.44
Motor Vehicle Pro-Rate	(2) \$	8,600.00
In-Lieu of Tax Payments	(3) \$	1,800.00
State Aid (State Statute Section 77-27,136)	(4) \$	45,004.00
Transfers of Surplus Fees	(5) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2009-2010 Capital Improvements Excluded from Restricted Funds (From 2009-2010 LC-3 Lid Exceptions, Line (11))	(6) \$	244,429.00
LESS: Amount Spent During 2009-2010	(7) \$	105,973.91
LESS: Amount Expected to be Spent in Future Budget Years	(8) \$	124,050.09
Amount to be included on 2010-2011 Restricted Funds <i>(Cannot be a Negative Number)</i>	(9) \$	14,405.00

TOTAL RESTRICTED FUNDS (A)	(10) \$	1,845,736.44
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(11) \$	280,489.00
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i>		
Agrees to Line (8).	(12) \$	124,050.09
Allowable Capital Improvements	(13) \$	156,438.91
Bonded Indebtedness	(14)	-
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	540,214.00
Judgments	(16)	-
Refund of Property Taxes to Taxpayers	(17)	-
Repairs to Infrastructure Damaged by a Natural Disaster	(18)	-
Ground Water Management Activities <i>(Amount exceeding FY 2003-04)</i>	(19) \$	63,274.00

TOTAL LID EXCEPTIONS (B)	(20) \$	759,926.91
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TOTAL 2010-2011 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i>	\$ 1,085,809.53
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Total 2010-2011 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 2010-2011

2009-2010 RESTRICTED FUNDS AUTHORITY

2009-2010 Restricted Funds Authority (Base Amount) = Line (8) of last year's LC-3 Form 1,254,291.83
(1)

ALLOWABLE INCREASES

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

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

$$\frac{\text{Growth per Assessor}}{\text{2009 Valuation}} = \frac{-}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{18}{\text{\# of Board Members voting "Yes" for Increase}} / \frac{21}{\text{Total \# of Members in Governing Body}} = \frac{85.71}{\text{Must be at least .75 (75\% of the Governing Body)}} \%$$

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) 43,900.21
(7)

Nemaha NRD

Total Restricted Funds Authority = Line (1) + Line (7)	<u>1,298,192.04</u> (8)
Less: 2010-2011 Restricted Funds from LC-3 Supporting Schedule	<u>1,085,809.53</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>212,382.51</u> (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>1,775,927.44</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 July 1, 1998	(_____) (B)	
Bonded Indebtedness	(_____) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	(<u>\$ 63,274.00</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>\$ 63,274.00</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 1,712,653.44</u> (3)
Valuation (Per the County Assessor)		<u>\$ 4,138,437,111.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.041384</u> (5)
Calculated Ground Water Management Activities Levy (<i>Shall Not Exceed 1 Cent</i>) [Line (D) Divided By Line (4) Times 100]		<u>0.001529</u> (6)
Calculated Ground Water Management Activities Levy (For District fully appropriated or overappropriated) (<i>Shall Not Exceed 3 Cents</i>) [Line (E) Divided By Line (4) Times 100]		<u>0.000000</u> (7)
Calculated LB 701 Interstate Compact Levy (<i>Shall Not Exceed 10 Cents</i>) [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>0.042913</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.

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 9th day of September 2010, at 7:00 o'clock P.M., at Nemaha NRD; 62161 Hwy 136, 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.

Robbie Bohling, Secretary/Treasurer

	Clerk/Secretary
2008-2009 Actual Disbursements & Transfers	\$ 2,252,445.00
2009-2010 Actual Disbursements & Transfers	\$ 3,291,075.00
2010-2011 Proposed Budget of Disbursements & Transfers	\$ 5,913,374.00
2010-2011 Necessary Cash Reserve	\$ 200,000.00
2010-2011 Total Resources Available	\$ 6,113,374.00
Total 2010-2011 Personal & Real Property Tax Requirement	\$ 1,775,927.44
Unused Budget Authority Created For Next Year	\$ 212,382.51

Breakdown of Property Tax:

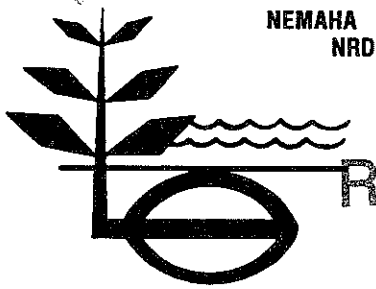
Personal and Real Property Tax Required for Bonds	\$ -
Personal and Real Property Tax Required for All Other Purposes	\$ 1,775,927.44

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 9th day of September 2010, at 7:15 o'clock P.M., at Nemaha NRD; 62161 Hwy 136, 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.

2009-2010 Property Tax Request	\$ 1,742,803.37
2009 Tax Rate	0.045000
Property Tax Rate (2009-2010 Request/2010 Valuation)	0.042113
2010-2011 Proposed Property Tax Request	\$ 1,775,927.44
Proposed 2010 Tax Rate	0.042913

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NEMAHA
NRD

nemaha

RECEIVED NATURAL RESOURCES DISTRICT

SEP 16 2010
62161 Hwy 136 • Tecumseh, Nebraska 68450
Telephone: (402) 335-3325 • Fax: (402) 335-3265
email: nnrdsnemahanrd.org

LANCASTER COUNTY
CLERK

MEMORANDUM

TO: NEBRASKA STATE AUDITOR AND COUNTY CLERKS
FROM: NEMAHA NATURAL RESOURCES DISTRICT
SUBJECT: FY 2010/2011 BUDGET DOCUMENTS
DATE: 9/15/2010

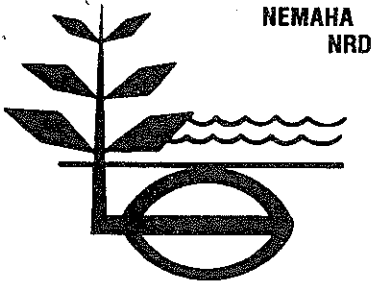
PLEASE FIND ENCLOSED THE FY 2010/2011 BUDGET AND SUPPORTING DOCUMENTS FOR THE NEMAHA NATURAL RESOURCES DISTRICT, 62161 HWY 136, TECUMSEH, NEBRASKA.

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

Allison Caspers, Administrative Assistant

402-335-3325

acaspers@nemahanrd.org



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 2010-2011 property tax request be set at \$1,775,927.44
2. The levy be set at 0.042913
3. A copy of this resolution be forwarded to the County Clerk on or before October 13, 2010.

Passed and approved this 09th day of September, 2010.

Signed By:


J. Scott Kudrna, Chairman

EXCERPT FROM JULY 8, 2010, NEMAHA NATURAL RESOURCES DISTRICT BOARD OF DIRECTORS MEETING:

INCREASING RESTRICTED FUNDS ALLOWANCE AN ADDITIONAL 1% FOR FY 2010/2011 BUDGET

Hilske explained the restricted fund allowance and the impact to future budgets. White added that it is good insurance to approve the increase.

White moved, seconded by Gigstad, to increase the restricted fund allowance an additional one percent for FY2011. Motion carried.

AYE: Beethe, Bohling, Duryea, Gigstad, Godemann, Goering, Heng, Heskett, Kudrna, Rush, Siske, S. Sugden, Umland, Walker, Watermeier, Weber, White, Wirth
NOT PRESENT: Albrecht, Speece, D. Sugden

EXCERPT FROM SEPTEMBER 9, 2010, NEMAHA NATURAL RESOURCES DISTRICT BOARD OF DIRECTORS MEETING:

DISCUSSION/ACTION ON FY2011 BUDGET AND RESOLUTION SETTING PROPERTY TAX AND LEVY REQUEST

Godemann moved, seconded by Siske, to approve the FY2011 budget and the resolution setting the property tax request at \$1,775,927.44 resulting in a levy of 0.042913. Motion carried.

AYE: Beethe, Bohling, Duryea, Gigstad, Godemann, Kudrna, Siske, D. Sugden, S. Sugden, Umland, Walker, Weber, White, Wirth
NOT PRESENT: Albrecht, Goering, Heng, Heskett, Rush, Speece, Watermeier