2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Lower Elkhorn NRD

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

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:

$	4,501,887.14	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	4,501,887.14	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	$	2,835,000.00
Interest	$	1,030,478.25
Total Bonded Indebtedness	$	3,865,478.25

$ 24,388,738,738.00 **Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

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, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

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, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please submit Trade Name Report by September 30th*

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 1,921,364.77	$ 1,339,404.59	$ 1,511,347.84
3	Investments	$ 4,299,672.10	$ 5,808,402.42	$ 7,067,919.47
4	County Treasurer's Balance	$ 30,789.86	$ 41,698.62	$ 75,618.52
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	**$ 6,251,826.73**	**$ 7,189,505.63**	**$ 8,654,885.83**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 4,008,005.90	$ 4,215,936.12	$ 4,457,314.00
7	Federal Receipts	$ 826,355.71	$ 879,948.73	$ 1,971,650.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 10,479.22	$ 10,780.29	$ 11,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 405,893.95	$ 348,893.56	$ 649,445.00
11	State Receipts: Property Tax Credit	$ 374,375.32	$ 449,687.79	
12	Local Receipts: Nameplate Capacity Tax	$ 54,749.18	$ 61,361.81	$ 62,000.00
13	Local Receipts: In Lieu of Tax	$ -	$ 1,394.22	$ -
14	Local Receipts: Other	$ 1,677,978.59	$ 1,711,218.26	$ 1,819,659.61
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 2,309,722.46	$ 1,520,800.00	$ 3,304,000.00
17	**Total Resources Available (Lines 5 thru 16)**	**$ 15,919,387.06**	**$ 16,389,526.41**	**$ 20,929,954.44**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 5,572,310.09	$ 5,571,473.87	$ 8,468,962.91
20	Capital Improvements (Real Property/Improvements)	$ 272,275.00	$ 175,310.00	$ 497,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 111,005.13	$ 19,194.21	$ 105,400.00
22	Debt Service: Bond Principal & Interest Payments	$ 457,368.75	$ 440,662.50	$ 446,815.00
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	$ 7,200.00	$ 7,200.00	$ 974.53
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ 2,309,722.46	$ 1,520,800.00	$ 3,304,000.00
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	**$ 8,729,881.43**	**$ 7,734,640.58**	**$ 12,823,152.44**
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	**$ 7,189,505.63**	**$ 8,654,885.83**	**$ 8,106,802.00**
31	Cash Reserve Percentage			91%

PROPERTY TAX RECAP

Tax from Line 6	$ 4,457,314.00
County Treasurer's Commission at 1% of Line 6	$ 44,573.14
Total Property Tax Requirement	$ 4,501,887.14

Lower Elkhorn 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
General Fund	$	4,501,887.14
Bond Fund	$	-
_____ Fund		
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	** $	4,501,887.14

** 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.

Special Reserve Fund Name		Amount
Battle Creek Flood Control Project	$	3,800,369.86
West Point Levee Project	$	127,296.36
Willow Creek Project Sinking Fund	$	788,458.35
Flood Mitigation Sinking Fund	$	1,609,161.48
Total Special Reserve Funds	$	6,325,286.05
Total Cash Reserve	$	8,106,802.00
Remaining Cash Reserve	$	1,781,515.95
Remaining Cash Reserve %		20%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Lower Elkhorn NRD**
ADDRESS	**1508 Square Turn Blvd**
CITY & ZIP CODE	**Norfolk 68701**
TELEPHONE	**402-371-7313**
WEBSITE	**www.lenrd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Roger Gustafson		Brian Bruckner
TITLE /FIRM NAME	Chairperson		General Manager
TELEPHONE	402-369-0144		402-371-7313
EMAIL ADDRESS	rlgustafson@hotmail.com		bbruckner@lenrd.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
- [x] Preparer

Lower Elkhorn NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 4,501,887.14
Motor Vehicle Pro-Rate		(2)	$ 11,000.00
In-Lieu of Tax Payments		(3)	$ -
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 Prior Year Lid Exceptions, Line (10))	$ 320,500.00	(5)	
LESS: Amount Spent During 2023-2024	$ 175,310.00	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ 145,190.00
Nameplate Capacity Tax		(8a)	$ 2,093.30
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 4,660,170.44**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 147,000.00	(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 *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ -	(11)	
Allowable Capital Improvements		(12)	$ 147,000.00
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 2,219,365.14
Judgments		(15)	
Refund of Property Taxes to Taxpayers		(16)	
Repairs to Infrastructure Damaged by a Natural Disaster		(17)	
Ground Water Management Activities *(Amount exceeding FY 2003-04)*		(18)	$ 962,223.55
TOTAL LID EXCEPTIONS (B)		(19)	**$ 3,328,588.69**

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19*	**$ 1,331,581.75**

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

Lower Elkhorn NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 4,339,806.20 (1)

CURRENT YEAR ALLOWABLE INCREASES

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

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

2024 Growth per Assessor		2023 Valuation		Multiply times 100 To get %
342,316,551.00	/	21,681,094,217.00	=	1.58 %

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

# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body
12	/	15	=	80.00 %

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION - 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) — 151,893.22 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 4,491,699.42 (8)

Less: Restricted Funds from Lid Supporting Schedule — 1,331,581.75 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 3,160,117.67 (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.

Lower Elkhorn NRD

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Pilger Rec Area Renovations	$	10,000.00
Maple Creek Rec Area Storm Repair	$	17,000.00
Maple Creek Shoreline Stabilization	$	25,000.00
Willow Creek Rec Area Park Renovations	$	15,000.00
Maskenthine Rec Area Bike Trail	$	80,000.00
Total - Must agree to Line 10 on Lid Support Page 4	$	147,000.00

Levy Limit Form

Natural Resources Districts

Lower Elkhorn NRD

Total Personal and Real Property Tax Request		$ 4,501,887.14 (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)	($ 962,223.55) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 962,223.55) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 3,539,663.59 (3)
Valuation (Per the County Assessor)		$ 24,388,738,738.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.014514 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.003945 (6)
		0.000000 (7)
Calculated LB 701 Interstate Compact Levy *(Shall Not Exceed 10 Cents)* [Line (F) **Divided By** Line (4) **Times** 100]		0.000000 (8)
Total Calculated Levy for Limit Compliance [Line (5) **Plus** Line (6) **Plus** Line (7) **Plus** Line (8)]		0.018459 (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 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.

Lower Elkhorn 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 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 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.

2022-2023 Actual Disbursements & Transfers	$	8,729,881.43
2023-2024 Actual Disbursements & Transfers	$	7,734,640.58
2024-2025 Proposed Budget of Disbursements & Transfers	$	12,823,152.44
2024-2025 Necessary Cash Reserve	$	8,106,802.00
2024-2025 Total Resources Available	$	20,929,954.44
Total 2024-2025 Personal & Real Property Tax Requirement	$	4,501,887.14
Unused Budget Authority Created For Next Year	$	3,160,117.67
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	4,501,887.14
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 77-1632, that the governing body will meet on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	12,049,932.50	12,823,152.44	6%
Property Tax Request	$ 4,896,906.22	$ 4,501,887.14	-8%
Valuation	21,681,094,217	24,388,738,738	12%
Tax Rate	0.022586	0.018459	-18%
Tax Rate if Prior Tax Request was at Current Valuation	0.020079		

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) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: ANTELOPE

Name of Political Subdivision	**Subdivision Type** (e.g. fire, NRD, ESU)	**Value Attributable to Growth**	**Total Taxable Value**
LOWER ELKHORN NRD	N.R.D.	1,296,740	29,712,975

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

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

(signature of county assessor)

8/12/24
(date)

CC: County Clerk, ANTELOPE 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 (August 2021)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF BURT COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
LOWER ELKHORN GENERAL	NRD	$8,078,818	$1,118,798,180

I KATIE HART, Burt 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 and § 13-518.

Katie Hart

(signature of county assessor)

08/19/2024

(date)

CC: County Clerk, Burt County, NE County

CC: County Clerk where district is headquartered, if different county, Burt County, NE 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 (July 2023)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

LOWER ELKHORN NRD

TO: 1508 SQUARE TURN BLVD
NORFOLK, NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: CEDAR

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN	N.R.D.	10,213,288	965,627,853

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

I BECKY DRESDEN, CEDAR 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.

Becky Dresden
(signature of county assessor)

8/15/24
(date)

CC: County Clerk, CEDAR 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) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

TO: **LOWER ELKHORN**
1508 SQUARE TURN BOULEVARD
NORFOLK, NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: COLFAX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN	N.R.D.	14,271,379	1,318,982,955

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

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

(signature of county assessor)

8.14.24
(date)

CC: County Clerk, **COLFAX** 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 (August 2021)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

LOWER ELKHORN NRD

TO: **P.O. BOX 1204**
NORFOLK, NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN	N.R.D.	39,290,888	3,373,911,401

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

I CHERIE KREIKEMEIER, CUMING 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.

Cherie J. Kreikemeier
(signature of county assessor)

8/16/2024
(date)

CC: County Clerk, CUMING 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) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

TO: LOWER ELKHORN NRD
C/O MIKE SOUSEK
1508 SQUARE TURN BLVD
NORFOLK NE 68701-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	25,040	17,752,398

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

I CHRISTY ABTS, DAKOTA 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.

Christy Abts
(signature of county assessor)

8/12/24
(date)

CC: County Clerk, DAKOTA County
CC: County Clerk where district is headquarter, if different county, MADISON 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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

LOWER ELKHORN NRD

TO: **1508 SQUARE TURN BLVD**
NORFOLK, NE 68701-0809

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	6,050,111	733,027,759

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

I AMY WATCHORN, DIXON 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.

Amy Watchorn
(signature of county assessor)

8/12/24
(date)

CC: County Clerk, DIXON 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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

To: NRD ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
NRD ELKHORN GEN	NRD	$16,614,724	$2,044,246,435

I , Dodge 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 and § 13-518.

Debbie Churchill

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Dodge County, NE County

CC: County Clerk where district is headquartered, if different county, Dodge County, NE 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 (July 2023)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

TO: LOWER ELKHORN NATURAL RESOURCE DISTRICT
BRIAN BRUCKNER
1508 SQUARE TURN BLVD
NORFOLK NE 68701-9998

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN	N.R.D.	1,690,681	373,832,894

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

I CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

CC: County Clerk, KNOX 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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
LOWER ELKHORN GENERAL	NRD	$149,606,902	$5,541,169,099

I , Madison 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 and § 13-518.



(signature of county assessor)

08/16/2024
(date)

CC: County Clerk, Madison County, NE County

CC: County Clerk where district is headquartered, if different county, Madison County, NE 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 (July 2023)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

LOWER ELKHORN NATURAL RES. DIST

TO: **1508 SQUARE TURN BLVD**
NORFOLK NE 68701-

TAXABLE VALUE LOCATED IN THE COUNTY OF: PIERCE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LENRD FUND	N.R.D.	32,934,396	2,670,977,732

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

I **JEAN M LUBKE**, **PIERCE** 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.

Jean M Lubke
(signature of county assessor)

PIERCE COUNTY NEBRASKA

Aug 13, 2024
(date)

CC: County Clerk, **PIERCE** 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) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

TO: LOWER ELKHORN NATURAL RESOURCE DISTRICT
%MIKE SOUSEK
1508 SQUARE TURN BLVD
NORFOLK NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	7,080,660	820,054,532

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

I KARI URKOSKI, PLATTE 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.

Kari S. Urkoski
(signature of county assessor)

8-14-24
(date)

CC: County Clerk, PLATTE 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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

LENRD

TO: **1508 SQUARE TURN BLVD**
NORFOLK NE 68701-2292

TAXABLE VALUE LOCATED IN THE COUNTY OF: STANTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN	N.R.D.	28,181,146	2,026,210,359

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

I AMBER HAPPOLD, STANTON 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.

Amber Happold
(signature of county assessor)

08-16-2024
(date)

CC: County Clerk, STANTON 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) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

TO: **LOWER ELKHORN NRD**
1508 SQUARE TURN BLVD
NORFOLK, NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
NRD LOWER ELK	N.R.D.	9,267,607	632,744,219

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

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

(signature of county assessor)

8-12-24
(date)

CC: County Clerk, **THURSTON** 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) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

POLITICAL SUBDIVISION

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: WAYNE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	17,714,171	2,721,689,947

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

I DAWN DUFFY, WAYNE 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.

Dawn Duffy
(signature of county assessor)

8-13-24
(date)

CC: County Clerk, WAYNE 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.

MINUTES OF
THE LOWER ELKHORN NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS BUDGET MEETING
APPROVING THE FISCAL YEAR 2025 BUDGET, LONG RANGE PLAN, AND RESOLUTION

Thursday, September 12, 2024
Lower Elkhorn NRD
1508 Square Turn Blvd, Norfolk, Nebraska

The Board of Directors Meeting of the Lower Elkhorn Natural Resources District was called to order, upon conclusion of the Fiscal Year 2025 Budget Hearing, by Chairman Roger Gustafson at 7:06 p.m. on Thursday, September 12, 2024 at the Lower Elkhorn NRD, 1508 Square Turn Blvd, Norfolk, Nebraska. Chairman Gustafson informed the Board and those attending of the Publication of Meeting Notice in the Norfolk Daily News on September 3, 2024 and the Nebraska Open Meetings Act information posted.

Roll call was taken by Administrative Assistant Patty Martens with 12 of 15 Directors present. Present: Jerry Allemann, Mark Burenheide, Scott Clausen, Roger Gustafson, Mark Hall, Kris Loberg, Gary Loftis, Jay Reikofski, Matt Steffen, Melissa Temple, Anthony Wisnieski, and Rod Zohner. Absent: Jim Aschoff, Mike Fleer, and Chad Korth.

Motion was made by Loftis and seconded by Zohner *to excuse the absence of Aschoff, Fleer, and Korth*. Aye: Allemann, Burenheide, Clausen, Hall, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: Aschoff, Fleer, Korth. Motion Carried.

Motion was made by Clausen and seconded by Temple *to adopt the agenda*. Aye: Allemann, Burenheide, Clausen, Hall, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: Aschoff, Fleer, Korth. Motion Carried.

A Public Hearing was held to set the final tax request for the Fiscal Year 2025 Budget. Public notice of the hearing was published in the Norfolk Daily News on August 28, 2024 and The West Point News and Wayne Herald on August 29, 2024. No comments were received from the public.

Motion was made by Reikofski and seconded by Clausen *to approve the Fiscal Year 2025 Lower Elkhorn Natural Resources District Budget and set the total property tax request at $4,501,887.14*. Aye: Allemann, Burenheide, Clausen, Hall, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: Aschoff, Fleer, Korth. Motion Carried.

Motion was made by Reikofski and seconded by Allemann *to approve the Fiscal Year 2025 Long Range Plan as per the approved budget*. Aye: Allemann, Burenheide, Clausen, Hall, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: Aschoff, Fleer, Korth. Motion Carried.

Motion was made by Reikofski and seconded by Hall *to approve the resolution certifying the Fiscal Year 2025 Lower Elkhorn Natural Resources District levy at .018459 cent per $100 actual valuation*. Aye: Allemann, Burenheide, Clausen, Hall, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: Aschoff, Fleer, Korth. Motion Carried.

Meeting adjourned at 7:13 p.m.

I, the undersigned Secretary of the Lower Elkhorn Natural Resources District hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Board of Directors on September 12, 2024, that all of the subjects included in the foregoing proceedings were contained in the agenda for at least twenty-four hours prior to said meeting, the minutes of the Chairman and the Board were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body, that all news media requesting notification of the time and place of said meeting and the subjects to be discussed at said meeting.

_____

Jay Reikofski, Secretary

Norfolk Daily News

OWNED BY THE HUSE PUBLISHING COMPANY
NORFOLK, NEBRASKA
Federal ID #47-0197190

PROOF OF PUBLICATION

THE STATE OF NEBRASKA
Madison County

Cristina Anderson, being first duly sworn on oath says that she is the Circulation Manager of **The Huse Publishing Company**, a corporation, publishers of the **Norfolk Daily News**, a legal daily newspaper published at Norfolk, Madison County, Nebraska, and of general circulation in said county; that a notice entitled

7

Notice of Budget Hearing and Budget Summary – Notice of Special Hearing ; is hereto attached and made a part hereof, was published in the issue of said paper for **one time**, the publication being **August 28, 2024** ; that said newspaper was published daily in the City of Norfolk within said County for more than 52 consecutive weeks immediately prior to the commencement of the publication of said notice and every week consecutively since that time; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Cristina Anderson

Subscribed and sworn to before me this 28 day of August, 2024

Debbie Wemhoff

3" x 5"	$	108.00
Clip Fee	$	
Proof of Publication	$	
Prepayment	$	
Balance Due	**$**	**108.00**

Lower Elkhorn 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 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 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.

2022-2023 Actual Disbursements & Transfers	$ 8,729,881.43
2023-2024 Actual Disbursements & Transfers	$ 7,734,640.58
2024-2025 Proposed Budget of Disbursements & Transfers	$ 12,823,152.44
2024-2025 Necessary Cash Reserve	$ 8,106,802.00
2024-2025 Total Resources Available	$ 20,929,954.44
Total 2024-2025 Personal & Real Property Tax Requirement	$ 4,501,887.14
Unused Budget Authority Created For Next Year	$ 3,160,117.67
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 4,501,887.14
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 77-1632, that the governing body will meet on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	12,049,932.50	12,823,152.44	6%
Property Tax Request	$ 4,896,906.22	$ 4,501,887.14	-8%
Valuation	21,681,094,217	24,388,738,738	12%
Tax Rate	0.022586	0.018459	-18%
Tax Rate if Prior Tax Request was at Current Valuation	0.020079		

ZNEZ Aug. 28

123625

AFFIDAVIT OF PUBLICATION — The Wayne Herald

STATE OF NEBRASKA }
WAYNE COUNTY } ss.

The undersigned, being first duly sworn, says that he/she is an employee of THE WAYNE HERALD, which is a legal weekly newspaper, wholly printed and published in its office in Wayne, Wayne County, Nebraska, for more than fifty-two consecutive weeks prior to the first publication of the annexed notice and the present time; that said newspaper now has and during all of that time had an actual bona fide circulation of more than three hundred copies weekly within said Wayne County, and that the notice hereto attached has been published weekly in said paper as follows:

1 consecutive time(s) in said paper.
Published Dates:
08/29/2024

Stanley Fatefield
(signed)

Publication Fee: $208.00

Subscribed and sworn to before me this
29th day of August, 2024

Amber R. Schwarte
Notary Public

GENERAL NOTARY - State of Nebraska
AMBER R. SCHWARTE
My Comm. Exp. May 26, 2027

Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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2023-2024 Actual Disbursements & Transfers	
2024-2025 Proposed Budget of Disbursements & Transfers	
2024-2025 Necessary Cash Reserve	
2024-2025 Total Resources Available	
Total 2024-2025 Personal & Real Property Tax Requirement	
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Personal and Real Property Tax Required for Non-Bond Purposes	
Personal and Real Property Tax Required for Bonds	

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suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024
Operating Budget	12,049,932.50	12,823
Property Tax Request	$ 4,896,906.22	$ 4,501
Valuation	21,681,094,217	24,388,
Tax Rate	0.022586	0.
Tax Rate if Prior Tax Request was at Current Valuation	0.020079	

State of Nebraska, County of Cuming

Tracy Prettyman, Being by me first duly sworn, deposes and says that she is the Business Manager of the West Point News, a legal weekly newspaper printed and published at West Point, in Cuming County, Nebraska and of general circulation in said County and State: that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County: and has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for 1 consecutive week(s) being the issues of:

8/29/2024

Date(s)

Tracy Prettyman, Business Manager

Subscribed in my presence, and sworn to before me this date:

August 29, 2024

Notary

GENERAL NOTARY - State of Nebraska
SHAUNA L. GERKE
My Comm. Exp. July 24, 2027

Cost information

Printers Fee	$	189.00
Aff & billing prep fee		
Notary Fee		
Copy Fee		
Additional Affidavits		
25% mins discount		
Total Amount Due	$	189.00

Affidavit of Publication:

Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Total 2024-2025 Personal & Real Property Tax Requirement	$	4,501,887.14
Unused Budget Authority Created For Next Year	$	3,160,117.67
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	4,501,887.14
Personal and Real Property Tax Required for Bonds	$	-

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	2023	2024	Change
Operating Budget	12,049,932.50	12,823,152.44	6%
Property Tax Request	$ 4,896,906.22	$ 4,501,887.14	-8%
Valuation	21,661,094,217	24,388,738,738	12%
Tax Rate	0.022586	0.018459	-18%
Tax Rate if Prior Tax Request was at Current Valuation	0.020079		

ZNEZ

WPN 8-29-24

WEST POINT NEWS | WISNER News-Chronicle

MINUTES OF
LOWER ELKHORN NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS MEETING
7:30 p.m. Thursday, August 22, 2024
Lower Elkhorn NRD, 1508 Square Turn Blvd., Norfolk, Nebraska

The Board of Directors Meeting of the Lower Elkhorn Natural Resources District was called to order by Chairman Roger Gustafson on Thursday, August 22, 2024, at the Lower Elkhorn NRD, 1508 Square Turn Blvd., Norfolk, Nebraska. Chairman Roger Gustafson informed the Board and those attending of the Publication of Meeting Notice in the Norfolk Daily News on August 14, 2024 and the Nebraska Open Meetings Act information posted on the wall.

Roll call was taken by Administrative Assistant Patty Martens with 15 of 15 Directors present. Members present were Jerry Allemann, Jim Aschoff, Mark Burenheide, Scott Clausen, Michael Fleer, Mark Hall, Chad Korth, Kris Loberg, Gary Loftis, Jay Reikofski, Matt Steffen, Melissa Temple, Anthony Wisnieski, Rod Zohner, and Roger Gustafson.

Motion was made by Korth and seconded by Allemann *to adopt the agenda*. Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: None. Motion carried.

At this time, Chairman Gustafson opened the floor to public comment. Layne Roth addressed the Board.

Motion was made by Korth and seconded by Aschoff *that the minutes of the July 25, 2024 Board of Directors meeting be approved*. Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: None. Motion carried.

The Finance Subcommittee report was given by Mark Hall. Motion was made by Hall and seconded by Wisnieski *to approve income in the amount of $125,086.14 and expenses in the amount of $289,447.46 for the Lower Elkhorn Natural Resources District*. Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner. Nay: None. Abstain: Gustafson. Absent: None. Motion carried.

Motion was made by Hall and seconded by Loftis *to approve income in the amount of $99,760.67 and expenses in the amount of $34,848.22 for the Logan East Rural Water System*. Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: None. Motion carried.

Motion was made by Hall and seconded by Korth *to approve income in the amount of $7,798.88 and expenses in the amount of $5,996.55 for the Wau-Col Regional Water System*. Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: None. Motion carried.

Motion was made by Hall and seconded by Wisnieski *to correct the June approved income amount of $2,707.28 to the actual income amount of $7,000.85 and June approved expense amount of $4,340.38 to the actual expense amount of $4,796.71 for the Wau-Col Regional Water System.* Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: None. Motion carried.

The conservation cost share report was given by Project Manager Curt Becker. A copy of the report is attached to the official minutes.

The Nebraska Association of Resources District report was given by Mark Hall. Hall reminded the Board of the upcoming NRD annual conference to be held this September in Kearney, Nebraska.

The Nebraska Natural Resources Commission was mentioned by General Manager Brian Bruckner as Garry Anderson was not in attendance. Staff attended the meeting in Kearney as the LENRD had a recommendation to amend some NSWCP practices.

The Natural Resources Conservation Service report was referenced in Dropbox by General Manager Brian Bruckner as District Conservationist Robin Sutherland was not in attendance. A copy of the report is attached to the official minutes.

The Nebraska Loess Hills and Northeast Nebraska RC&D reports were next on the agenda. The Loess Hills RC&D will hold an electronic waste collection in Beemer, Nebraska on September 14, 2024. There was nothing to report for the Northeast Nebraska RC&D meeting. A copy of the Loess Hills RC&D report is attached to the official minutes.

The Bazile Groundwater Management Area report was referenced in Dropbox by General Manager Brian Bruckner as Lisa Lauver was not in attendance. A copy of the report is attached to the official minutes.

The Administrative Report was given by General Manager Brian Bruckner. A copy is attached to the official minutes.

The Logan East Rural Water System report was given by Director Loftis. A copy is attached to the official minutes.

Motion was made by Loftis and seconded by Alleman *to approve the minutes of the August 12, 2024 Logan East RWS Advisory Meeting.* Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: None. Motion carried.

The Wau-Col Regional Water system report was given by Secretary Jay Reikofski. A copy is attached to the official minutes.

Motion was made by Reikofski and seconded by Korth *to approve the minutes of the August 1, 2024 Wau-Col RWS Advisory Meeting.* Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson.

Nay: None. Absent: None. Motion carried.

The Information, Planning, Programs, Projects, Equipment & Legislation Committee of the Whole report was given by Vice-Chairman Matt Steffen.

Janel Kaufman and Bob Gregalunas of Houston Engineering presented an update of the Battle Creek WFPO. The WFPO Plan-EA is at 90% completion. Public comment was given by Keith Dittrich, James Geyer, and John Dittrich.

Motion was made by Steffen and seconded by Korth *to strike Condition No. 6 and to approve the LENRD Administrative Policy to Address Requests to Construct Irrigation Wells for Existing Certified Irrigated Acres, as amended.*

Discussion followed.

Moved by Korth and seconded by Clausen to amend the original motion to read: *to strike Condition No. 6 and to approve the LENRD Administrative Policy to Address Requests to Construct Irrigation Wells for Existing Certified Irrigated Acres and to make this policy retroactive to apply to any irrigation well that has been constructed in the LENRD since 2017 on land that had a previous history of certified irrigated acres and was constructed under the LENRD Conditions for Approval Policy for New Irrigation Wells.* Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: None. Motion carried.

Vote on amended motion: Aye: Allemann, Aschoff, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: Burenheide. Absent: None. Motion carried.

Motion was made by Steffen and seconded by Korth *to approve an additional 2 acre inches of groundwater only for irrigation wells subject to an annual groundwater allocation in the Lower Elkhorn Natural Resources District Quantity Management Subareas, to be utilized for germination and establishment of a cover crop, after September 15, 2024, and to grant District staff administrative authorization to approve use of the additional allocation prior to September 15th on a case-by-case basis.* Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: Loftis. Absent: None. Motion carried.

Motion was made by Fleer and seconded by Clausen *to approve an additional 1% increase in Restricted Funds Authority for Fiscal Year 2025.* Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Loberg, Loftis, Reikofski, Steffen, Zohner, Gustafson. Nay: Korth, Temple, Wisnieski. Absent: None. Motion carried.

Motion was made by Clausen and seconded by Loftis *to advertise and present the proposed Fiscal Year 2025 Budget and Long Range Plan at a Public Hearing on Thursday, September 12, 2024 at 7:00 p.m. at the Lower Elkhorn NRD boardroom, 1508 Square Turn Blvd., Norfolk, Nebraska.* Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Korth, Loberg, Loftis, Reikofski, Steffen, Temple, Wisnieski, Zohner, Gustafson. Nay: None. Absent: None.

Others Present: Ryan Zimmerman

Meeting adjourned at 10:19 p.m.

I, the undersigned Secretary of the Lower Elkhorn Natural Resources District hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Board of Directors on August 22, 2024 that all of the subjects included in the foregoing proceedings were contained in the agenda for at least twenty-four hours prior to said meeting, the minutes of the Chairman and the Board were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body, that all news media requesting notification of the time and place of said meeting and the subjects to be discussed at said meeting.

Jay Reikofski
Secretary

LOWER ELKHORN NATURAL RESOURCES DISTRICT
RESOLUTION
SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of the Lower Elkhorn Natural Resources District passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of the Lower Elkhorn Natural Resources District, resolves that:

1. The 2024 – 2025 property tax request be set at $4,501,887.14.
2. The total assessed value of property differs from last year's total assessed value by 12.49%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $0.020079 per $100 of assessed value.
4. The Lower Elkhorn Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be $0.018459 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, that total operating budget of the Lower Elkhorn Natural Resources District will increase from last years by 6.42%.
6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2024.

Chairman Roger Gustafson
Date: September 12, 2024

Secretary Jay Reikofski
Date: September 12, 2024

NRD FORM WORKSHEET

Line No.	2024-2025 ADOPTED BUDGET	General Fund	Sinking Fund	Logan East	Wau-Col	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 1,416,617.87		$ 72,421.61	$ 22,308.36	$ 1,511,347.84
3	Investments		$ 5,934,286.05	$ 952,442.76	$ 181,190.66	$ 7,067,919.47
4	County Treasurer's Balance	$ 75,618.52				$ 75,618.52
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	$ 1,492,236.39	$ 5,934,286.05	$ 1,024,864.37	$ 203,499.02	$ 8,654,885.83
6	Personal and Real Property Taxes	$ 4,457,314.00				$ 4,457,314.00
7	Federal Receipts	$ 1,971,650.00				$ 1,971,650.00
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule)**	$ 11,000.00				$ 11,000.00
9	State Receipts: State Aid					
10	State Receipts: Other	$ 299,445.00		$ 350,000.00		$ 649,445.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	$ 62,000.00				$ 62,000.00
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule)**					$ -
14	Local Receipts: Other	$ 381,439.61	$ 195,000.00	$ 1,143,400.00	$ 99,820.00	$ 1,819,659.61
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule)**					$ -
16	Transfers In Other Than Surplus Fees	$ 1,554,000.00	$ 1,750,000.00			$ 3,304,000.00
17	**Total Resources Available (Lines 5 thru 16)**	$ 10,229,085.00	$ 7,879,286.05	$ 2,518,264.37	$ 303,319.02	$ 20,929,954.44
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 7,736,685.00		$ 658,857.91	$ 73,420.00	$ 8,468,962.91
20	Capital Improvements (Real Property/Improvements)	$ 147,000.00		$ 350,000.00		$ 497,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 95,400.00		$ 10,000.00		$ 105,400.00
22	Debt Service: Bond Principal & Interest Payments			$ 446,815.00		$ 446,815.00
23	Debt Service: Pymts to Retire Interest-Free Loans **(Public Airports)**					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments **(Fire Dist.)**					
25	Debt Service: Other				$ 974.53	$ 974.53
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees	$ 1,750,000.00	$ 1,554,000.00			$ 3,304,000.00
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	$ 9,729,085.00	$ 1,554,000.00	$ 1,465,672.91	$ 74,394.53	$ 12,823,152.44
30	**Cash Reserve (Line 17 - Line 29)**	$ 500,000.00	$ 6,325,286.05	$ 1,052,591.46	$ 228,924.49	$ 8,106,802.00

PROPERTY TAX RECAP					
Tax from Line 6	$ 4,457,314.00	$ -	$ -	$ -	$ 4,457,314.00
County Treasurer's Commission at 1 % of Line 6	$ 44,573.14	$ -	$ -	$ -	$ 44,573.14
Total Property Tax Requirement (To LC-3 Supporting Schedule)	$ 4,501,887.14	$ -	$ -	$ -	$ 4,501,887.14

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	GENERAL FUND	A/C No.	Actual 7/1/21 to 6/30/22	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Proposed FY 25 Budget 7/1/2024 to 6/30/2025
1	EXPENDITURES					
2	General Operating Costs:					
3	Auto & Truck Expense	6405	$ 41,042.49	$ 55,713.12	$ 35,850.02	$ 40,000.00
4	Directors Expense	6407	$ 13,424.58	$ 29,785.94	$ 29,515.88	$ 33,000.00
5	Directors Per Diem	6409	$ 14,778.00	$ 26,254.00	$ 20,876.00	$ 25,000.00
6	Dues & Membership	6413	$ 52,942.41	$ 50,993.22	$ 52,483.43	$ 53,560.00
7	Employee Benefits	6415	$ 428,911.48	$ 490,040.49	$ 549,789.14	$ 638,000.00
8	Personnel Expenses	6417	$ 32,440.64	$ 44,863.20	$ 39,185.59	$ 45,000.00
9	Fees & Licenses	6419	$ 3,051.66	$ 9,149.81	$ 310.07	$ 12,000.00
10	Audit Fees	6439	$ 9,475.00	$ 9,850.00	$ 19,400.00	$ 20,125.00
11	Information & Education	6421	$ 75,237.69	$ 64,102.55	$ 86,959.90	$ 150,300.00
12	Bonds	6423	$ 448.00	$ 448.00	$ 448.00	$ 450.00
13	Insurance	6425	$ 54,419.20	$ 63,983.88	$ 68,002.96	$ 70,000.00
14	Legal Notice	6431	$ 3,520.41	$ 3,966.94	$ 3,785.83	$ 5,000.00
15	Office Supplies & Expenses	6433	$ 37,408.65	$ 38,093.71	$ 41,871.67	$ 43,000.00
16	Payroll Taxes	6435	$ 89,641.26	$ 96,268.88	$ 98,068.50	$ 119,000.00
17	Postage	6437	$ 10,926.31	$ 12,181.15	$ 14,319.64	$ 15,000.00
18	Special Projects	6438	$ 1,374,663.08	$ 329,940.68	$ 28,477.58	$ 1,579,000.00
19	Professional Services	6439	$ 471,681.23	$ 550,375.97	$ 732,447.57	$ 1,119,000.00
20	Project Construction Cost	6441	$ 44,597.98	$ 215,736.70	$ 623,725.36	$ 397,000.00
21	Project Land Rights	6443	$ 3,194.97	$ 4,327.27	$ -	$ 15,000.00
22	Project Legal Costs	6445	$ 7,745.81	$ 27,090.42	$ 62,589.75	$ 30,000.00
23	Project Operation & Mainten	6447	$ 165,832.68	$ 90,275.33	$ 92,012.48	$ 150,000.00
24	Purchase-Stock for Resale	6449	$ 80,485.27	$ 67,351.70	$ 104,824.49	$ 120,000.00
25	Rent	6451	$ -			
26	Telephone	6452	$ 12,731.07	$ 12,767.11	$ 13,109.70	$ 14,000.00
27	Utilities	6453	$ 33,739.95	$ 36,354.54	$ 34,869.00	$ 39,000.00
28	Salaries-Support Staff	6455	$ 522,101.41	$ 559,915.87	$ 663,440.66	$ 745,000.00
29	Salaries-Administrative	6457	$ 376,307.74	$ 419,599.02	$ 299,274.47	$ 405,000.00
30	Salaries-Technical	6459	$ 9,241.60	$ 8,564.40	$ 9,092.45	$ 10,000.00
31	Salaries-Part-Time	6460	$ 76,826.65	$ 72,685.17	$ 84,405.00	$ 88,000.00
32	Salaries-Water Resources	6461	$ 290,298.52	$ 365,241.11	$ 412,744.80	$ 422,000.00
33	Building Maintenance	463	$ 18,515.39	$ 11,824.27	$ 11,653.70	$ 17,650.00
34	Water Resources	464	$ 283,518.56	$ 595,854.47	$ 247,368.31	$ 384,250.00
35	Wildlife Habitat	469	$ 65,727.63	$ 63,366.66	$ 55,207.80	$ 60,500.00
36	Cooperator Cost Share	470	$ 115,786.40	$ 403,072.14	$ 465,383.55	$ 708,000.00
37	Intergovern. Cost Sharing	471	$ 191,120.42	$ 106,834.28	$ 115,829.50	$ 240,000.00
38	Payment to DEQ for Chemig	474	$ 4,589.00	$ 4,722.00	$ 4,852.00	$ 5,000.00
39	Forestry	476	$ 45,441.43	$ 47,948.39	$ 39,330.88	$ 65,850.00
40	Capital Outlay					
41	Land	161		$ -	$ -	
42	Buildings	163		$ -	$ -	
43	Machinery & Equipment	165	$ 26,883.14	$ 70,355.59	$ 14,218.21	$ 15,700.00
44	Autos & Trucks	167	$ 43,114.70	$ 28,884.70	$ -	$ 70,000.00
45	Office Equipment	169	$ 4,553.30	$ 6,099.72	$ 4,976.00	$ 9,700.00
46	Total Capital Outlay		$ 74,551.14	$ 105,340.01	$ 19,194.21	$ 95,400.00
47	Debt Service:					
48	Note Principal	213				
49	Mortgage Principal	215				
50	Bond Principal	217				
51	Interest Expense	429				
52	Total Debt Service Payment					
53	Transfers of Surplus Fees					

LOWER ELKHORN NATURAL RESOURCES DISTRICT

Line No.	GENERAL FUND	A/C No.	Actual 7/1/21 to 6/30/22	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Proposed FY 25 Budget 7/1/2024 to 6/30/2025
54	TO Other Funds					
55	Total Transfer of Surplus					
56	Fees					
57	Transfers Other Than					
58	Surplus Fees TO Other Funds		$ 650,000.00	$2,309,722.46	$1,225,000.00	$ 1,750,000.00
59	Total Transfers Other					
60	Than Surplus Fees		$ 650,000.00	$2,309,722.46	$1,225,000.00	$ 1,750,000.00
61	TOTAL EXPENDITURES					
62	TOTAL BUDGET OF EXPENDITURES		$ 5,860,916.85	$7,404,604.86	$6,405,699.89	$ 9,729,085.00
63	NECESSARY CASH RESERVE					$ 500,000.00
64	TOTAL REQUIREMENTS		$ 5,860,916.85	$7,404,604.86	$6,405,699.89	$ 10,229,085.00

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	GENERAL FUND	A/C No.	Actual 7/1/21 to 6/30/22	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Proposed FY 25 Budget 7/1/2024 to 6/30/2025
1	RECEIPTS					
2	Net Cash Balance 7-1	102	$ 1,587,063.64	$1,774,948.99	$1,296,386.34	$ 1,416,617.87
3	Investments 7-1	111	$ 359,907.25	$ 863,253.01	$ -	$ -
4	County Treasurer Balance	103	$ 40,263.07	$ 30,789.86	$ 41,698.62	$ 75,618.52
5	Subtotal of Beginning Balance		$ 1,987,233.96	$2,668,991.86	$1,338,084.96	$ 1,492,236.39
6	INTERGOVERNMENTAL FEDERAL					
7	Federal Grants & Funds	303	$ 624,710.96	$ 826,355.71	$ 879,948.73	$ 1,971,650.00
8	Subtotal Federal Receipts		$ 624,710.96	$ 826,355.71	$ 879,948.73	$ 1,971,650.00
9	INTERGOVERNMENTAL STATE					
10	State Grants & Funds	301	$ 277,507.00	$ 342,732.37	$ 278,887.06	$ 299,445.00
11	Pro-Rate Motor Vehicle		$ 10,736.95	$ 10,479.22	$ 10,780.29	$ 11,000.00
12	Homestead Exemptions		$ 52,387.06	$ 63,161.58	$ 70,006.50	$ 71,000.00
13	Property Tax Credit		$ 371,989.12	$ 374,375.32	$ 449,687.79	$ -
14	Nameplate Capacity Tax		$ 31,081.58	$ 54,749.18	$ 61,361.81	$ 62,000.00
14	Subtotal State Receipts		$ 743,701.71	$ 845,497.67	$ 870,723.45	$ 443,445.00
15	INTERGOVERNMENTAL LOCAL					
16	Property Rent	307	$ 4,065.00	$ 4,065.00	$ 4,065.00	$ 4,065.00
17	Customer Charges	309	$ 101,597.45	$ 87,788.41	$ 127,407.24	$ 120,000.00
18	Investment Interest	311	$ 18,275.62	$ 17,868.59	$ 1,600.23	$ 4,500.00
19	Camper Fees	318	$ 92,790.66	$ 84,995.16	$ 82,954.66	$ 85,000.00
20	Other NRD's Reimbursement	316	$ 43,933.81	$ 26,045.53	$ 10,171.53	$ 40,899.61
21	Wau-Col RWS Reimbursement	317	$ 7,200.00	$ 7,200.00	$ 7,200.00	$ 975.00
22	NEWRA Reimbursement					
22	Other Income	315	$ 16,121.00	$ 14,724.00	$ 1,332.76	$ -
23	NACD Technical Grant					
24	Insurance Proceeds			$ 18,818.51	$ -	
25	Chemigation Permits		$ 46,240.00	$ 49,000.00	$ 48,390.00	$ 50,000.00
26	Well Permits & Variances		$ 7,750.00	$ 2,900.00	$ 18,848.75	$ 5,000.00
27	Receivable Adjustments		$ 12,107.48	$ 80,433.48	$ (5,921.37)	
28	Subtotal Local Receipts		$ 350,081.02	$ 393,838.68	$ 296,048.80	$ 310,439.61
29	Loan Proceeds					
30	Transfer In of Surplus Funds					
31	Total Tranfers in of Surplus Funds					
32	Transfer FROM Other Funds:					
33	From General Sinking Fund					
	From Willow Creek Sinking Fund				$ 295,800.00	$ 250,000.00
	From Norfolk Sinking Fund		$ 764,332.37			
	From West Point Sinking Fund			$ -	$ -	$ 1,304,000.00
34	Transfer FROM Other Funds		$ 764,332.37	$ -	$ 295,800.00	$ 1,554,000.00
35	Total Receipts before Tax		$ 4,470,060.02	$4,734,683.92	$3,680,605.94	$ 5,771,771.00
36	Property Taxes	305	$ 4,059,848.69	$4,008,005.90	$4,217,330.34	$ 4,457,314.00
37	**Total Receipts Available**		$ 8,529,908.71	$8,742,689.82	$7,897,936.28	$ 10,229,085.00
38	Less Expenditures		$ 5,860,916.85	$7,404,604.86	$6,405,699.89	$ 10,229,085.00
39	BALANCE FORWARD		$ 2,668,991.86	$1,338,084.96	$1,492,236.39	$ -
40						
41	Tax From Line 40		$ 4,059,848.69	$4,008,005.90	$4,217,330.34	$ 4,457,314.00
42	County Treasurer's Comm at 1%					$ 44,573.14
43	Delinquent Tax Allowance					
44	Total Property Tax Requirement		$ 4,059,848.69	$4,008,005.90	$4,217,330.34	$ 4,501,887.14

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	PROJECT SINKING FUND	A/C No.	Actual 7-1-19 to 6-30-20	Actual 7-1-22 to 6-30-23	Actual 7-1-23 to 6-30-24	Proposed 7-1-24 to 6-30-25
1	EXPENDITURES					
3	Total Current Expenditures					
4	Deferred Operating Expenditures					
5	Project - West Point Project		$ 782,366.96	$ 1,366,391.20	$ 1,421,296.36	$ 127,296.36
6	Project - Randolph Project		$ 310,655.51		$ -	$ -
7	Project - Willow Creek		$ 200,108.96	$ 1,243,738.74	$ 998,458.35	$ 788,458.35
8	Project - Maple Creek Paving					
9	Project - Battle Creek Project		$ 249,000.05	$ 1,638,995.54	$ 2,705,369.86	$ 3,800,369.86
	Project - Riverfront Project		$ 505,814.20			
	Project - Flood Mitigation			$ 540,700.23	$ 809,161.48	$ 1,609,161.48
10	Total Deferred Expenditures		$ 2,047,945.68	$ 4,789,825.71	$ 5,934,286.05	$ 6,325,286.05
11	Debt Service:					
12	Principal Payment					
13	Interest Payment					
14	Total Debt Service					
15	Transfers to Other Funds					
16	Maple Creek Paving to General Fund					
17	Building Sinking Fund					
18	Randolph Sinking Fund		$ 813,223.00			
	Norfolk Riverfront Project				$ -	$ -
	West Point Levee				$ -	$ 1,304,000.00
	Willow Creek Fund				$ 295,800.00	$ 250,000.00
19	Total Transfer Other Than Surplus Fees					
20	Total Expenditures					
21	Total Budget of Expenditures		$ 2,861,168.68	$ 4,789,825.71	$ 6,230,086.05	$ 7,879,286.05
22	Necessary Cash Reserve		None	None	None	None
23	Total Requirements		$ 2,861,168.68	$ 4,789,825.71	$ 6,230,086.05	$ 7,879,286.05
24	RECEIPTS					
25	Net Cash Balance, 7-1	102				
26	Investments, 7-1	111	$ 1,817,131.53	$ 2,401,538.13	$ 4,789,825.71	$ 5,934,286.05
27	County Treasurer's Balance	103				
28	Subtotal of Beginning Balance		$ 1,817,131.53	$ 2,401,538.13	$ 4,789,825.71	$ 5,934,286.05
29	INTERGOVERNMENTAL LOCAL					
30	Interest on Investments	311	$ 35,037.15	$ 78,565.12	$ 215,260.34	$ 195,000.00
31	Subtotal of Local Receipts					
32	Transfers FROM Other Funds					
33	General Fund to Randolph Project		$ 400,000.00		$ -	$ -
	General Fund to Willow Creek		$ 200,000.00	$ 750,000.00	$ -	$ -
35	General Fund to West Point Project		$ 159,000.00		$ -	$ -
	General Fund to Battle Creek Project		$ 250,000.00	$ 879,722.46		
	General Fund to Battle Creek Project			$ 500,000.00	$ 975,000.00	$ 1,000,000.00
	General Fund to Flood Mitigation Projects			$ 180,000.00	$ 250,000.00	$ 750,000.00
36	Total Transfers FROM Other Funds				$ -	$ -
37	Total Receipts Before Property Tax		$ 2,861,168.68	$ 4,789,825.71	$ 6,230,086.05	$ 7,879,286.05
38	Property Taxes		None	None	None	None
39	TOTAL RECEIPTS AVAILABLE		$ 2,861,168.68	$ 4,789,825.71	$ 6,230,086.05	$ 7,879,286.05
40	Less Expenditures		$ 2,861,168.68	$ 4,789,825.71	$ 6,230,086.05	$ 7,879,286.05
41	Balance Forward		None	None	None	None
42						
43	Tax From Line 9		None	None	None	None
44	Compute County Treasurer's Commission at		None	None	None	None
45	Delinquent Tax Allowance		None	None	None	None
46	Total Property Tax Requirement		None	None	None	None

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	LOGAN EAST RURAL WATER SYSTEM	A/C No.	Actual 7-1-21 to 6-30-22	Actual 7-1-22 to 6-30-23	Actual 7-1-23 to 6-30-24	Proposed 7-1-24 to 6-30-25
	EXPENDITURES					
1	Employee Benefits		$ 63,172.09	$ 71,239.66	$ 69,960.29	$ 72,400.00
2	Personnel Expenses		$ 2,832.70	$ 2,606.12	$ 2,720.48	$ 3,000.00
3	Insurance		$ 12,800.42	$ 18,445.31	$ 12,134.72	$ 16,500.00
4	Office Supplies		$ 2,358.30	$ 3,125.63	$ 5,583.94	$ 5,600.00
5	Payroll Taxes		$ 11,963.91	$ 12,797.75	$ 13,679.14	$ 14,157.91
6	Postage		$ 7,426.50	$ 7,442.71	$ 9,640.70	$ 10,000.00
7	Professional Services		$ 7,405.00	$ 8,025.00	$ 6,575.00	$ 8,000.00
8	Project Construction Cost		$ 56,648.13	$ 249,689.33	$ -	$ 55,000.00
9	Project Land Rights		.	.	$ -	$ 60,000.00
10	Project Legal Costs		$ -	$ -	$ -	$ -
11	Project Operation & Mainten		$ 153,015.90	$ 148,841.22	$ 129,276.49	$ 140,000.00
12	Utilities		$ 48,587.15	$ 59,301.32	$ 53,190.07	$ 56,000.00
13	Telephone		$ 4,088.64	$ 4,240.39	$ 4,522.89	$ 4,700.00
14	Salaries-Hourly		$ 98,811.62	$ 106,019.94	$ 112,347.04	$ 116,200.00
15	Salaries-Administrative		$ 67,725.00	$ 73,154.00	$ 75,711.96	$ 79,000.00
16	Salaries-Part-Time		$ -	$ -	$ -	$ -
17	Dues & Memberships		$ 250.00	$ 250.00		$ 300.00
18	Auto & Truck Expense		$ 14,650.40	$ 18,769.62	$ 17,380.22	$ 18,000.00
19	Building Maintenance		$ -	$ -	$ -	$ -
20	Capital Outlay					$ 350,000.00
21	Vehicles		$ 38,894.00	$ -	$ -	$ -
22	Machinery & Equipment		$ -	$ 5,665.12	$ -	$ 9,000.00
23	Office Equipment		$ 1,384.57	$ -	$ -	$ 1,000.00
24	Buildings		$ -	$ -	$ -	$ -
	Subtotal		$ 592,014.33	$ 789,613.12	$ 512,722.94	$ 1,018,857.91
25	Debt Service Payments					
26	Note Principal					
27	Bond Principal		$ 3,970,000.00	$ 410,000.00	$ 400,000.00	$ 410,000.00
28	Interest Expense		$ 55,507.50	$ 47,368.75	$ 40,662.50	$ 36,815.00
29	Repayment to NRD		$ -	$ -	$ -	$ -
30	Cash Reserve					$ 1,052,591.46
31	TOTAL EXPENDITURES		$ 4,617,521.83	$ 1,246,981.87	$ 953,385.44	$ 2,518,264.37
32	REVENUES					
33	UNENCUMBERED BALANCES 7-1					
34	Cash in Bank		$ 65,505.12	$ 90,827.29	$ 18,158.76	$ 72,421.61
35	Investments		$ 905,251.63	$ 925,487.47	$ 861,469.84	$ 952,442.76
36	Total Available Assets		$ 970,756.75	$ 1,016,314.76	$ 879,628.60	$ 1,024,864.37
37	REVENUES					
38	Federal Grants					
39	Loans					$ 40,000.00
40	Hookup Fees		$ 45,500.00	$ 21,000.00	$ 33,500.00	$ 36,000.00
41	Water Sales		$ 939,454.69	$ 1,011,905.27	$ 1,024,546.05	$ 1,025,000.00
42	Investment Income		$ 11,263.50	$ 15,881.74	$ 31,249.78	$ 33,000.00
43	Non Water Sales		$ 21,861.65	$ 46,508.70	$ 9,325.38	$ 4,400.00
44	Other Revenues		$ 3,645,000.00	$ 5,000.00		$ 5,000.00
45	State Grants & Funds		$ -	$ 10,000.00		$ 350,000.00
46	Total Revenue Available		$ 5,633,836.59	$ 2,126,610.47	$ 1,978,249.81	$ 2,518,264.37
47	Less Expenditures		$ 4,617,521.83	$ 1,246,981.87	$ 953,385.44	$ 2,518,264.37
48	BALANCE FORWARD		$ 1,016,314.76	$ 879,628.60	$ 1,024,864.37	$ -

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	WAU-COL REGIONAL WATER SYSTEM	A/C No.	Actual 7-1-21 to 6-30-22	Actual 7/1/2022 6-30-23	Actual 7/1/2023 6-30-24	Proposed 7-1-24 to 6-30-25
	EXPENDITURES					
1	Employee Benefits		$ 1,340.39	$ 1,402.93	$ 1,379.60	$ 1,500.00
2	Personnel Expenses		$ 3,691.71	$ 3,960.12	$ 3,937.78	$ 4,200.00
3	Insurance		$ 3,995.70	$ 4,526.33	$ 4,699.24	$ 5,000.00
4	Office Supplies		$ 122.46	$ 974.22	$ 283.25	$ 350.00
5	Payroll Taxes		$ 1,229.82	$ 1,291.06	$ 1,415.51	$ 1,500.00
6	Postage		$ 594.87	$ 627.19	$ 857.00	$ 1,000.00
7	Legal Notices		$ 131.80	$ 121.79	$ 155.52	$ 170.00
8	Professional Services		$ 1,850.00	$ 1,850.00	$ 1,900.00	$ 2,000.00
9	Project Construction Cost					$ -
10	Project Land Rights					$ -
11	Project Legal Costs					$ -
12	Project Operation & Mainten		$ 4,469.28	$ 3,929.39	$ 9,545.76	$ 6,000.00
13	Utilities		$ 1,538.35	$ 1,701.01	$ 1,682.43	$ 1,900.00
14	Telephone		$ 600.00	$ 600.00	$ 600.00	$ 600.00
15	Water Purchase		$ 31,073.65	$ 33,099.74	$ 27,349.35	$ 30,000.00
16	Salaries-Hourly		$ 16,268.85	$ 16,910.92	$ 18,549.81	$ 19,000.00
17	Inspection Services					$ -
18	Dues & Memberships		$ 100.00	$ 100.00	$ 200.00	$ 200.00
19	Auto & Truck Expense					$ -
20	Building Maintenance					$ -
21	Capital Outlay					
22	Vehicles					$ -
23	Machinery & Equipment					$ -
24	Office Equipment					$ -
25	Buildings					$ -
26	Subtotal		$ 67,006.88	$ 71,094.70	$ 72,555.25	$ 73,420.00
27	Debt Service Payments					
28	Note Principal					
29	Bond Principal					$ -
30	Interest Expense					$ -
31	Repayment to NRD		$ 7,200.00	$ 7,200.00	$ 7,200.00	$ 974.53
32	Cash Reserve					$ 228,924.49
33	TOTAL EXPENDITURES		$ 74,206.88	$ 78,294.70	$ 79,755.25	$ 303,319.02
34	REVENUES					
35	UNENCUMBERED BALANCES 7-1					
36	Cash in Bank		$ 43,449.44	$ 55,588.49	$ 24,859.49	$ 22,308.36
37	Investments		$ 103,025.81	$ 109,393.49	$ 157,106.87	$ 181,190.66
38	Total Available Assets		$ 146,475.25	$ 164,981.98	$ 181,966.36	$ 203,499.02
39	REVENUES					
40	Federal Grants					$ -
41	Federal Loans					$ -
42	Hookup Fees					$ -
43	Water Sales		$ 89,742.81	$ 90,990.60	$ 86,096.11	$ 90,000.00
44	Investment Income		$ 150.80	$ 1,468.48	$ 6,094.03	$ 7,000.00
45	Non Water Sales		$ 2,820.00	$ 2,820.00	$ 9,097.77	$ 2,820.00
46	Other Revenues					$ -
47	Interim Financing					$ -
48	Total Revenue Available		$ 239,188.86	$ 260,261.06	$ 283,254.27	$ 303,319.02
49	Less Expenditures		$ 74,206.88	$ 78,294.70	$ 79,755.25	$ 303,319.02
50	BALANCE FORWARD		$ 164,981.98	$ 181,966.36	$ 203,499.02	$ -

LENRD Budget Summary - FY 2025

Expenses		
FY 2024		FY 2025
$50,000	**Auto & Truck Expense** Service, maintenance & repairs of vehicles 2022 Tahoe, 2015 Traverse Water Resources - 2023 F150 2016 Chevy, (2) 2019 Chevy, 2022 F150 Maintenance - 2009 Truck, 2011 (white club), 2014 Chevy 2016 Dodge, 2017 F350	**$40,000**
$30,000	**Directors Expense** Expenses for attendance at meetings, motel, mileage, meals, registrations	**$33,000**
$30,000	**Directors Per Diem** Directors receive a max of $70 per day or $20 per hour up to $70 while on NRD business	**$25,000**
$52,940	**Dues & Memberships**	**$53,560**
$44,205	Nebraska Association of Resources Districts	$45,200
$300	Nebraska Association of Resources Districts Foundation	$250
$800	National Association of Conservation Districts	$800
$2,600	Nebraska Water Resources Association	$2,600
$175	Norfolk Chamber of Commerce	$150
$600	Groundwater Districts Association GMDA	$400
$4,000	RC&D's	$4,000
$160	Nebraska Statewide Arboretum & Arbor Day	$160
$100	Wayne Area Economic Development	
$571,000	**Employee Benefits**	**$638,000**
$81,000	Retirement - NRD contribution of 7% wages paid	$96,000
$490,000	Health, Life, Dental - NRD pays portion of each employee	$542,000
$50,000	**Personnel Expenses** Expenses of mileage, miles, meeting registrations while on NRD business, employee wellness, advanced degree	**$45,000**

LENRD Budget Summary - FY 2025

$3,500	**Fees & Licenses** Election Costs		**$12,000**
$19,500	**Audit Fees**		**$20,125**
$92,300	**Information & Education**		**$150,300**
$22,000	Public Outreach		$89,800
$27,800	Advertising	(Combined with Public Outreach)	None
$500	District Awards Program		$500
$12,500	Youth & Adult Education		$12,500
$6,500	Scholarship Program		$6,000
$5,000	Watershed Dynamics Program		$5,000
$10,000	Water Resources Advertising		$15,000
	Outdoor Classrooms	(Moved from Forestry)	$3,000
	Forestry Advertising	(Moved from Forestry)	$10,000
	Forestry Education	(Moved from Forestry)	$500
$8,000	Sponsorships		$8,000
$450	**Bonds** Treasurer, General Manager & Other Employees		**$450**
$70,000	**Insurance** Work Comp, Package (General Liability, Comprehensive Auto Property, Equp), Umbrella, Errors & Omissions		**$70,000**
$5,000	**Legal Notices** Public meeting & Legal Expenditures		**$5,000**
$40,000	**Office Supplies & Expenses** Paper, copier supplies, printing, kitchen & cleaning		**$43,000**
$110,500	**Payroll Taxes** Social Security & Medicare (total 7.65% both)		**$119,000**
$14,000	**Postage**		**$15,000**

LENRD Budget Summary - FY 2025

$791,400	**Special Projects**	**$1,579,000**
$625,000	West Point Levee	$1,304,000
$60,000	McKenzie Dam Principal Spillway Renovation	$65,000
$55,000	Winslow Demolition Projects	$110,000
$40,000	Logan East RWS	$40,000
$5,000	Scribner Air Base East Dam	$5,000
$6,400	Scribner Jetty Project	None
	City of Wayne Prairie Park Project	$50,000
	Loess Hill RC&D - Household Hazardous Waste Collection	$5,000
$1,666,000	**Professional Services**	**$1,119,000**
$4,000	Computer Services & Other Services	$6,000
$33,000	Battle Creek WFPO	$135,000
$110,000	Hazard Mitigation Plan Update (Reimbursed grant)	$25,000
$731,000	Maple Creek WFPO (Reimbursed grant)	$585,000
$375,000	North Fork Elkhorn WFPO (Reimbursed grant)	$300,000
$5,000	Groundwater Model GUI	$5,000
$18,000	District Database - Longitude 103	$18,000
$40,000	Willow Creek Dam Flood Plain Management Plan	$45,000
$350,000	Battle Creek Hydraulic Alternative Analysis Project	None
$998,670	**Project Construction**	**$397,000**
	Pilger Rec Area Renovations	$10,000
	Maskenthine Rec Area	
	Bike Trail (Reimbursed grant)	$80,000
$10,500	Spigot replacement	None
$6,760	Shower house parking lot concrete	None
$2,015	Camphost concrete pad	None
$270,000	Upgrade electrical to 50 amp	None
$4,500	Parking railroad ties	None
	Maple Creek Rec Area	
	Storm Repair	**$17,000**
$4,895	Side walk concrete near boat ramp	None
$25,000	Shoreline Stabilization	$25,000
	Willow Creek Rec Area	
$15,000	Park renovations (asphalt repair, house, etc.)	$15,000
$550,000	Willow Creek Artesian Pressure Mitigation	$250,000
$110,000	Willow Creek Downstream Streambank Erosion	None
$10,000	**Project Land Rights**	**$15,000**
	Crop Damage Willow Creek	
$30,000	**Legal Costs**	**$30,000**
	Elkhorn River Appropriation - $15,000	

LENRD Budget Summary - FY 2025

$160,000	**Project Operation & Maintenance**	**$150,000**
$30,000	Maskenthine O&M (garbage, fuel, repairs, dump station)	$30,000
$15,000	Maskenthine Grounds O&M (gravel, riprap, road, tree remove, etc)	$15,000
$1,000	Maskenthine Arboretum (trees, gras, mulch)	$1,000
$20,000	Maskenthine Campground (showerhouse, restroom, grounds maintenance supplies)	$20,000
$15,000	Maple Creek O&M (garbage, fuel, repairs, dump station)	$15,000
$25,000	Maple Creek Grounds O&M (gravel, riprap, tree remove, etc) sand & boat dock sidewalk concrete-2023-around $5,000	$25,000
$5,000	Maple Creek Campground (showerhouse, restroom, grounds maintenance supplies)	$5,000
$10,000	Building O&M (building repairs, doors, shop gutters, projects)	$10,000
$20,000	Equipment O&M (leases, repairs, service)	$20,000
$5,000	Tree Program (cooler, supplies, tree planter repairs)	$5,000
$2,000	Trail Maintenance (Maple Creek, Willow, Cowboy, Hwy 35)	$2,000
$2,000	Willow Creek Dam & Reservoir O&M (tree removal)	$2,000
$10,000	Maskenthine Bike Trail Improvements	None
$100,000	**Purchases - Stock Materials for Resale** (Trees, mats, moisture sensors, chemigation equpment flow meter)	**$120,000**
$14,000	**Telephone**	**$14,000**
$43,000	**Utilities - Maskenthine, Maple, NRD Office**	**$39,000**
$25,000	Electricity	$33,000
$6,000	Heat	$3,000
$12,000	Other Utilities - Water	$3,000
$674,000	**Salaries - Support Staff** Includes $10,000 Game & Park Agreement	**$745,000**
$383,000	**Salaries - Administrative** GM, Assistant GM, Projects Mgr, Rec Super	**$405,000**
$10,000	**Salaries - Technical (Char)** NRCS / NRD Conservation Aids	**$10,000**

LENRD Budget Summary - FY 2025

$75,000	**Salaries - Part-Time** Includes maintenance personnel @ Maskenthine, Maple and Cowboy Trail	**88,000**
$420,200	**Salaries - Water Resources**	**$422,000**
$12,650	**Building Maintenance**	**$17,650**
$800	Garbage & Recycle	$800
$7,200	Office Cleaning	$7,200
$550	Pest Control	$550
$150	Fire Extinguisher Inspections	$150
$450	Culligan	$450
$500	Heating / Cooling Repairs	$500
$500	Maintenance Supplies	$500
	Maskenthine House Repair	$5,000
$2,500	Miscellaneous Repairs	$2,500
$602,700	**Water Resources**	**$384,250**
$90,000	Water Quality Sampling	$50,000
$25,000	Well Abandonment	$25,000
	Groundwater Management Area (GWMA)	
$50,000	Rule 12 - Phase 2 & 3 Area	$60,000
$70,000	Flow Meter Maintenance	$70,000
	BGMA - Meetings, supplies, etc.	$30,000
$200,000	Demonstration Sites	None
$12,500	Groundwater Quantity Monitoring & Stream Gages	$13,250
$10,000	Water Resources Planning	$10,000
	Hydrogeologic Research	
$30,000	Easter Nebraska Water Resources Association	$30,000
$25,000	Monitoring Program	$50,000
$5,200	Fund & Maintenance Weather Stations	$6,000
$5,000	Public Water Supply Testing	$10,000
$5,000	Wellhead Protection	$5,000
$75,000	Vadose Zone Monitoring	$25,000
$55,000	**Wildlife Habitat** Wild Nebraska, Corners for Wildlife, NE. Buffer Strip Program	**$60,500**

LENRD Budget Summary - FY 2025

$670,000	**Cooperator Cost Share Programs**		**$708,000**
$290,000	NRD Cost Share Programs		$313,000
$80,000	Willow Creek Best Management Practices		$180,000
$300,000	Bazile Best Management Practices		$215,000
$210,000	**Intergovernmental Cost-Sharing**		**$240,000**
$150,000	Urban Recreation and Urban Conservation Programs		$148,000
$60,000	(From FY 24 projects not completed)		$92,000
$4,600	**Payments to DEE for Chemigation permits**		**$5,000**
$66,650	**Forestry**		**$65,850**
$20,000	Agroforestry		$28,000
$29,500	Community Forestry		$28,450
$3,650	Forestry Incentive for Public Facilities		$1,200
$0	(From FY 24 projects not completed)		$8,200
$10,000	Forestry Advertising	(Moved to I & E)	
$500	Forestry Education	(Moved to I & E)	
$3,000	Outdoor Classrooms	(Moved to I & E)	
	Capital Outlay		
	Land		
	Building - None		
$36,500	**Machinery & Equipment**		**$15,700**
	Shredder - Skid Loader		$6,400
	3 Point Broadcast Seeder		$2,500
	UTV For Maskenthine		$6,800
$22,000	300 G Skid Unit for F-350		
$12,000	12' Dump Trailer		
$2,500	Blade (Office)		
$20,000	**Auto & Truck** (Asset)		**$70,000**
	3/4 Ton for Rec Areas		
$6,000	**Office Equipment**		**$9,700**
	Replacement computers, Ipads		$3,200
	Server Upgrade Hardware		$6,500

LENRD Budget Summary - FY 2025

$62,500	**Total Capital Outlay**	**$95,400**
	Debt Service Payments	
	Note Principle - None	
	Mortgage Principle - None	
	Bond Principle - None	
	Interest Expense - None	
	Total Debt Service Payments - None	
	Transfers of Surplus Fees to OTHER Funds	
	Total Transfer of Surplus Funds - None	
$1,225,000	**Transfers Other Than Surplus Fees to OTHER Funds**	**$1,750,000**
	Transfer to Flood Mitigation Projects	$750,000
	Transfer to Willow Creek Sinking Fund	None
$250,000	Transfer to Flood Mitigation Projects (Pender $ 527,672)	None
$975,000	Transfer to Battle Creek Sinking Fund	$1,000,000
$1,225,000	**Total Transfers Other Than Surplus Fees to OTHER Funds**	$1,750,000
$9,423,560	Total Budget of Expenditures	$9,729,085
$500,000	Necessary Cash Reserve	$500,000
$9,923,560	Total Requirements	**$10,229,085**

LENRD Budget Summary - FY 2025

Revenue			
FY 2024			FY 2025
$1,296,386.34	Net Cash Balance 7/1/2023	Net Cash Balance 7/1/2024	$1,416,617.87
$0	Investments 7/1/2023	Investments 7/1/2024	$0
$41,698.59	County Treasurer Balance		$75,618.52
$1,338,084.93	Subtotal of Beginning Balance		$1,492,236.39

Intergovernmental Federal

$1,833,000	**Federal Grants and Funds**	**$1,971,650**
$110,000	FEMA-NEMA - Hazard Mitigation Plan	$135,000
$336,000	FEMA-NEMA - Scribner Bank Stabilization	$342,000
$170,000	FEMA-NEMA - Willow Creek Dam Artesian Pressure Project	$170,000
$33,000	USDA-NRCS - Battle Creek WFPO	$35,500
$522,000	USDA-NRCS - Maple Creek WFPO	$400,000
$375,000	USDA-NRCS - North Fork Elkhorn WFPO Grant	$300,000
$55,000	EPA - 319 - Willow Creek Best Management Practices	$140,000
$216,000	EPA - 319 - Bazile Best Management Practices	$300,000
$16,000	USDA-NRCS - Bazile Coordinator - Lisa	$72,000
	NACD Technical Grant - Conservation Planner - Jim	$27,150
	USDA-NRCS - Source Water Protection Person	$50,000

$1,833,000	**Subtotal Federal Receipts**	**$1,971,650**

LENRD Budget Summary - FY 2025

Intergovernmental State

$373,245	**State Grants & Funds**	**$299,445**
$55,000	Game & Parks Habitat Funds & Buffer Strip	$57,000
$10,000	Game & Parks Trail Improvement Grant	$64,000
$6,200	Well Decommissioning Fund	$6,200
$97,000	Water Quality Fund	$101,000
$11,345	NET Telemetry - Real Time Monitoring	None
	NET Vadose Zone Sampling	None
	NET Groundwater Monitoring	$15,000
	NET Flow Meter Telemetry Upgrade	$15,000
$25,000	Dodge, Cuming, Colfax	$14,845
$100,000	NET Bazile GWMA	None
$18,700	Scribner Bank Stabilization	$6,000
$50,000	Nebraska Forest Service (NFS) - Agroforestry Cost share	$20,400
$11,000	Pro-Rate Motor Vehicle	$11,000
$62,000	Homestead Exemptions	$71,000
$0	Property Tax Credit	$0
$55,000	Nameplate Capacity Tax	$62,000
$501,245	**Subtotal State Receipts**	**$443,445**

Intergovernmental Local

$4,065	**Property Rent** DNR, Nebraska Forest Service	**$4,065**
$100,000	**Trees, Mats, Planting, Chemigation & Flow Meter Supplies**	**$120,000**
$4,500	**Interest**	**$4,500**
$56,000	**Bazile Reimbursements from other NRDs** **Source Water Protection - Lewis & Clark NRD**	**$23,000** **$17,900**

$85,000	**Camper Fees**	**$85,000**
$7,200	**Project Operation & Maintenance** Repayment for Wau-Col Water System ($600)	**$975**
$11,043	**Other Income** Scribner Streambank Stabilization Project Dodge & Scribner Wau-Col Expansion - Laurel Battle Creek Hydraulic Alternatives Analysis Project	**$0.00**
$11,043	Pheasants Forever (Reimbursed total amt in FY 2024)	None
$50,000	**Chemigation Permits**	**$50,000**
$5,000	**Well Permits**	**$5,000**
$322,808	**Subtotal Local Receipts**	**$310,440**
	Loan Proceeds	
	Transer In of Surplus Funds	
	Total Transfers In of Surplus Funds	
	Transfer From Other Funds	
$1,080,000	**Transfers from Other Funds**	**$1,554,000**
$550,000	Transfer from Willow Creek Sinking Fund	$250,000
$530,000	Transfer from West Point Sinking Fund	$1,304,000

LENRD Budget Summary - FY 2025

$1,080,000	Transfers from Other Funds	$1,554,000
$5,075,138	**Total Resources before Taxes**	**$5,771,771**
$4,848,422	**Property Taxes**	**$4,457,314**
$9,923,560	**Total Resources Available**	**$10,229,085**
$9,923,560	**Less Expenditures**	**$10,229,085**
$4,848,422	Tax from Line 35	$4,457,314
$48,484	Treasurer's Commission at 1% of Line 35	$44,573
	Delinquent Tax Allowance	
$4,896,906	**Total Property Tax Requirement**	**$4,501,887**
2.2586		1.8459

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Lower Elkhorn NRD

SUBDIVISION NAME

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Logan East Rural Water System

Wau-Col Regional Water System

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

LOWER ELKHORN NRD

SUBDIVISION NAME		COUNTY	
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Other Natural Resources Districts	12-19-74 to Continuously	Creation of the Nebraska Association of Resources Districts	
Nebraska Association of Resources Districts & Other NRD's	7-25-96 to Continuosly	Employee Benefits Plan	
Burt County, Nebraska and Burt County Mutual Aid	12-8-98 to Continuously	Emergency Radio Antenna	
Nebraska Game & Parks Commission, Various NRD and Public Power & Irrigation Districts	9-23-99 to Continuously	Pallid Sturgeon & Sturgeon Chub Study of Lower Platte River	
Lewis & Clark NRD, Hartington	7-27-01 to Continuously	Shared Personnel Services	
Lower Platte South NRD, Lincoln; Lower Platte North NRD, Wahoo and Papio-Missouri River NRD, Omaha	6-11-02 to Continuously	Lower Platte River Corridor Alliance GIS	
Various NRD's, Public Power, Irrigation Districts, etc.	1-23-02 to Continuous	Nebraska Habitat Conservation Coalition	
Village of Belden, Belden	1-25-07 to Continously	Wellhead Protection Area Plan	
Other NRD's	7-1-22 to 6-30-27	Eastern Nebraska Water Resources Assessment	
Other Natural Resources Districts	7-1-07 to Continuously	Intergovernmental Risk Management Pool	
Other NRD's and Public Power Districts	11-20-07 to Completion	Lower Platte Basin Coalition	
City of Norfolk, Norfolk	7-24-08 to Continously	Wellhead Protection Area Plan	
NE Department of Roads	12-22-08 to Continously	Operation & Maintenance of Norfolk Northeast Trail	
NE Game & Parks Commission	7-1-13 to 6-30-38	Willow Creek Recreation Area Management	
City of Oakland, Oakland	2-7-11 to Continously	Assistant Operator for City of Oakland Wastewater Treatment Facility	
NE Game & Parks Commission	8-25-11 to Continously	Wild Nebraska Program	
Village of McLean, McLean	11-8-12 to Continously	Wau-Col Regional Water System Meter Reading	
Platte County Nebraska	2-28-13 to Continously	Public Data Sharing	
Colfax County Nebraska	2-28-13 to Continously	Public Data Sharing	
Pierce County Nebraska	2-28-13 to Continously	Public Data Sharing	
Cuming County Nebraska	3-7-13 to Continously	Public Data Sharing	
Dodge County Nebraska	4-11-13 to Continously	Public Data Sharing	
Stanton County Nebraska	4-17-13 to Continously	Public Data Sharing	
Upper Elkhorn NRD, Lewis & Clark NRD, NE Dept of Environmental Quality	7-1-13 to Completion	Bazile Groundwater Management Plan 319 Grant	
NE Dept of Environmental Quality	8-1-15 to Completion	Lower Elkhorn River Basin Water Quality Management Plan	
City of West Point	7-1-20 to 6-30-25	West Point Flood Control Levee Accreditation	$ 1,304,000.00
City of Randolph	3-1-2018 to Completion	Randolph Section 205 Feasibility Study	
NE Association of Resources Districts & Other NRD's	10-1-18 to 9-30-21	Obtaining Seedling Trees & Shrubs	

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Lower Platte North NRD, Wahoo	12/29/16 to Continuously	District Boundary Certification	
City of Scribner	1-1-17 to Continously	Maintenance Bank Stablization Project	
City of Norfolk	9-19-22 to Continuously	Lease Agreement Telemetry System	
University of Nebraska, Lewis & Clark NRD & Upper Elkhorn NRD	2-14-19 to 2-14-24	Bazile Groundwater Management Area Extension Educator	
City of Norfolk	4-1-19 to Completion	Channel Restoration of North Fork of the Elkhorn River	
City of Wakefield	3-13-20 to completion	Wakefield Levee System Repairs	
Nebraska Forest Service	4-1-20 to completion	Office Lease	
NE Dept of Enviroment & Energy	6-19-20 to 4-1-24	Willow Creek Watershed Improvement Project	
City of Clarkson	7/1/2020 to 6/30/2023	Clarkson flood control accreditation	
Village of Winslow	3/25/21 to completion or 5 years (3/25/26)	Winslow Demolition Projects	$ 110,000.00
Village of Pender	3-25-2021 to completion	Flood Prevention	$ 527,672.00
Nebraska Game & Parks	7/1/20 to 7/1/2024	Employees Fund	
Cedar & Dixon counties; LCNRD	12/14/21 to completion	Hazard Mitigation Plan Update	
Stanton County	Fy 23 to FY 25	Recreation Area Development	$ 19,849.50
City of West Point	Fy 23 to FY 25	Recreation Area Development	$ 30,000.00
Village of Wausa	Fy 23 to FY 25	Recreation Area Development	$ 30,000.00
Village of Emerson	Fy 23 to FY 25	Recreation Area Development	$ 12,189.50
Village of Emerson		Recreation Area Development	$ 12,810.50
Scribner-Snyder Community School		Recreation Area Development	$ 25,000.00
City of Wakefield		Recreation Area Development	$ 30,000.00
City of Lyons		Recreation Area Development	$ 25,000.00
City of Wisner		Recreation Area Development	$ 30,000.00
City of Pierce		Recreation Area Development	$ 25,000.00
City of Norfolk	FY 23 to FY 24	Community Forestry Incentive Program	$ 4,998.75
Village of Wausa	FY 23 to FY 24	Community Forestry Incentive Program	$ 3,200.00
City of Lyons		Community Forestry Incentive Program	$ 4,950.00
Village of Pender		Community Forestry Incentive Program	$ 3,787.45
Village of Pilger		Community Forestry Incentive Program	$ 1,113.75
City of West Point		Community Forestry Incentive Program	$ 1,892.66

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Pender Public Schools		Community Forestry Incentive Program	$ 5,000.00
City of Clarkson		Community Forestry Incentive Program	$ 1,200.00
City of Randolph		Community Forestry Incentive Program	$ 2,101.03
Logan View Public Schools		Community Forestry Incentive Program	$ 4,600.00
Norfolk Public Schools		Community Forestry Incentive Program	$ 1,800.00
Village of Emerson		Community Forestry Incentive Program	$ 2,000.00
SMILE Inc		Forestry for Public Facilities	$ 1,200.00
		TOTAL	$ 2,219,365.14