2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Lower Loup 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:

$	6,486,975.05	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	6,486,975.05	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 19,802,026,260.00 **Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS RECEIVED SEP 30 2024 STATE OF NEBRASKA

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?

[ ] YES [N] 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

SEE ACCOUNTANTS' COMPILATION REPORT

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	$ 707,129.94	$ 530,367.02	$ 1,046,447.25
3	Investments	$ 7,239,934.55	$ 9,224,481.83	$ 10,304,296.50
4	County Treasurer's Balance	$ 165,697.20	$ 71,352.11	$ 78,064.16
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 8,112,761.69**	**$ 9,826,200.96**	**$ 11,428,807.91**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 5,292,858.83	$ 5,665,828.80	$ 6,422,747.57
7	Federal Receipts	$ 448,845.68	$ 225,048.29	$ 2,000,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 13,750.88	$ 14,777.12	$ 12,964.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 1,624,903.77	$ 688,369.41	$ 2,000,000.00
11	State Receipts: Property Tax Credit	$ 539,981.33	$ 609,880.49	
12	Local Receipts: Nameplate Capacity Tax	$ 24,998.53	$ 29,281.18	$ 25,306.00
13	Local Receipts: In Lieu of Tax	$ 2,121.56	$ 1,652.56	$ 1,546.00
14	Local Receipts: Other	$ 1,043,385.30	$ 816,431.80	$ 642,836.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 17,103,607.57**	**$ 17,877,470.61**	**$ 22,534,207.48**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 5,324,621.55	$ 5,394,222.11	$ 12,834,207.48
20	Capital Improvements (Real Property/Improvements)	$ 1,645,264.72	$ 748,783.96	$ 8,200,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 307,520.34	$ 305,656.63	$ 500,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**			
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**			
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 7,277,406.61**	**$ 6,448,662.70**	**$ 21,534,207.48**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 9,826,200.96**	**$ 11,428,807.91**	**$ 1,000,000.00**
31	Cash Reserve Percentage			8%

PROPERTY TAX RECAP

Tax from Line 6	$ 6,422,747.57
County Treasurer's Commission at 1% of Line 6	$ 64,227.48
Total Property Tax Requirement	$ 6,486,975.05

SEE ACCOUNTANTS' COMPILATION REPORT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Lower Loup NRD**
ADDRESS	**2620 Airport Road**
CITY & ZIP CODE	**Ord, NE 68862**
TELEPHONE	**308-728-3221**
WEBSITE	**www.llnrd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Henry J Thoene	Russell Callan	Charles L Abel, CPA
TITLE /FIRM NAME	Chairperson	General Manager	Lammers, Abel & Kaps, CPA's, PC
TELEPHONE	308-728-3221	308-728-3221	308-728-3015
EMAIL ADDRESS		rcallan@llnrd.org	slachuck@frontiernet.net

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

SEE ACCOUNTANTS'
COMPILATION REPORT

Lower Loup NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	6,486,975.05
Motor Vehicle Pro-Rate		(2)	$	12,964.00
In-Lieu of Tax Payments		(3)	$	1,546.00
Transfers of Surplus Fees		(4)	$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	$ 782,267.00	(5)		
LESS: Amount Spent During 2023-2024	$ 748,783.96	(6)		
LESS: Amount Expected to be Spent in Future Budget Years	$ 33,483.04	(7)		
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$	0.00
Nameplate Capacity Tax		(8a)	$	25,306.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$**	**6,526,791.05**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 33,483.04	(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.	$ 33,483.04	(11)		
Allowable Capital Improvements		(12)	$	-
Bonded Indebtedness		(13)		
Interlocal Agreements/Joint Public Agency Agreements		(14)	$	1,204,900.00
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)	$	3,235,231.88
TOTAL LID EXCEPTIONS (B)		(19)	**$**	**4,440,131.88**

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*	**$ 2,086,659.17**

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

SEE ACCOUNTANTS' COMPILATION REPORT

Lower Loup NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 2,256,401.81 (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 %
	/	18,067,263,121.00	=	- %

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
16	/	16	=	100.00 %

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)	78,974.06 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	2,335,375.87 (8)
Less: Restricted Funds from Lid Supporting Schedule	2,086,659.17 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	248,716.70 (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.

SEE ACCOUNTANTS' COMPILATION REPORT

Lower Loup NRD

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Building Improvements	$	33,483.04

Total - Must agree to Line 10 on Lid Support Page 4	$	33,483.04

SEE ACCOUNTANTS' COMPILATION REPORT

Levy Limit Form
Natural Resources Districts

Lower Loup NRD

Total Personal and Real Property Tax Request		$ 6,486,975.05 (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)	( ) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 6,486,975.05 (3)
Valuation (Per the County Assessor)		$ 19,802,026,260.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.032759 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.000000 (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)]		0.032759 (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.

SEE ACCOUNTANTS'
COMPILATION REPORT

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Lower Loup NRD
SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Central Platte NRD	N/A	Secretarial Assistance to NRCS, Buffalo, Hall, Merrick	$ 22,500.00
CPNRD L&CNRD LBNRD LBBNRD LENRD LNNRD LPNNRD MNNRD MRNRD SPNRD TBNRD TPNRD	N/A	Groundwater Management Coalition	$ 5,000.00
CNE Platte, Lower Elkhorn, Upper Big Blue, Twin Platte, Upper Loup, N Platte, NEPPD & Cen NE PP&ID	12/2001 to N/A	Piping Plover Habitat	$ 5,000.00
NE Association of Resource Districts	N/A	Group Health & Accident Insurance	$ 719,000.00
NE Association of Resource Districts	9/21 to 9/24	Agent for Acquiring Trees & Shrubs from NE Forest Service	$ 52,000.00
US Dept of Interior, USGS	2023-2024	Water Resources Investigation - the Operation, Data Processing & Storage of Data for the Streamguage at S Loup River at Arnold, NE	$ 36,000.00
LPSNRD, LPNNRD, P-MRNRD, LCNRD, LENRD, NNRD, LLNRD, UENRD, CPNRD, TPNRD	7/1/17 to 6/30/20 + Extension Through 6/30/27	NE GeoCloud & Airborne Electromagnetic Data Integration GeoCloud Program	$ 2,400.00
Butler County, Cass County, Colfax County, Dodge County, Lancaster County, Platte County, Sarpy County	N/A	Lower Platte Weed Management Area Association	$ 10,000.00
DNR, LPSNRD, LPNNRD, P-MNRD, LENRD, UENRD, ULNRD	7/11/22 - Ongoing	Lower Platte River Basin Water Management Plan Coalition	$ 10,000.00
CPNRD, LRPPD	8/19 - Until Legal Challenges are Resolved	Joint Defense & Common Interest Agreement	$ -
City of Sargent	10/20 - Termination by Parties Involved	Sargent Flood Mitigation Project	$ -
USGS	7/17/23-10/31/24	Water Resources Investigation - the Analysis of Soil Nitrate Samples & Estimation of Nitrogen Lost to Leaching in Selected Areas	$ 71,000.00
LPNNRD	8/14/23 - Ongoing	USGS Nitrate Legacy Groundwater Impact Study	$ 272,000.00

Total Amount used as Lid Exemption $ 1,204,900.00

SEE ACCOUNTANTS' COMPILATION REPORT

Lower Loup 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 29th day of August 2024, at 5:10 o'clock P.M., at 2620 Airport Road in Ord, 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.

2022-2023 Actual Disbursements & Transfers	$	7,277,406.61
2023-2024 Actual Disbursements & Transfers	$	6,448,662.70
2024-2025 Proposed Budget of Disbursements & Transfers	$	21,534,207.48
2024-2025 Necessary Cash Reserve	$	1,000,000.00
2024-2025 Total Resources Available	$	22,534,207.48
Total 2024-2025 Personal & Real Property Tax Requirement	$	6,486,975.05
Unused Budget Authority Created For Next Year	$	248,716.70
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	6,486,975.05
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 29th day of August 2024, after the conclusion of the budget hearing, at 2620 Airport Road in Ord, NE 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	19,886,527.01	21,534,207.48	8%
Property Tax Request	$ 6,534,725.30	$ 6,486,975.05	-1%
Valuation	18,067,263,121	19,802,026,260	10%
Tax Rate	0.036169	0.032759	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.033000		

SEE ACCOUNTANTS'
COMPILATION REPORT

LOWER LOUP NRD
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
June 30, 2025

Forecast results for the budget for the year ending June 30, 2025, were based on actual results from previous years, determined or anticipated additional requirements for the year ending June 30, 2025, and input from the governing board.

This forecast presents, to the best of management's knowledge and belief, expected receipts and disbursements of the Lower Loup NRD for the forecast period. Accordingly, the forecast reflects the board's judgment as of August 27, 2024, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

MINUTES

LOWER LOUP NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS MEETING

August 29, 2024 Ord, Nebraska

The August meeting of the Board of Directors of the Lower Loup Natural Resources District was held at the Headquarters Office, 2620 Airport Drive, Ord, Nebraska, on August 29, 2024. Chairman Thoene called the meeting to order at 4:56 p.m.

CALL TO ORDER

Directors in attendance:

James C. Adams
Darwin B. Anderson
Robert L. Bauer
Randy Kauk
Thomas L. Knutson
Larry Mohrman, Secretary
Chad J. Podolak
Henry J. Thoene, Chairman
Rollie D. Amsberry, Treasurer
Timothy E. Bartak
James Eschliman
Justin W. King
Gary A. Kruse
Alan Petersen
Gerald Smith
Rick Vlach, Vice Chairman

Directors absent:

Colton R. DeBower
Todd Nitsch
Matt Lukasiewicz
Alexander L. Vlach

Staff in attendance:

Russell G. Callan, General Manager
Kim A. Lyions, Financial Secretary
Alan Bartels, I&E Coordinator
Dell Harris, Water Resources Specialist
Ann Freeman, Water Programs Secretary
Cacey Wilken, Water Modeling Coordinator
Tylr Naprstek, Assistant General Manager
Irene Kreifels, Administrative Assistant
Brant Bechtold, Information Specialist
Brian Kolar, Projects Technician
Aron Lewis, Conservation Forester

Guests in attendance:

Brooks Bechtold, NRCS, Ord

VERIFICATION OF MEETING NOTICE AND ADOPTION OF AGENDA

Chairman Thoene asked for verification of the meeting notice. General Manager Russ Callan stated that the agenda was current, and that the meeting notices were properly published in all newspapers, posted at the NRD Headquarters office in Ord, on the NRD website, and in the eight field office locations.

EXCUSED ABSENCES

Thoene stated that Directors DeBower, Lukasiewicz, and Nitsch had asked to be excused and that A. Vlach was absent; however, no one had heard from him.

Eschliman motioned, seconded by Adams, to excuse absent Directors DeBower, Lukasiewicz, and Nitsch. Motion carried by electronic vote. Directors voting yes: Adams, Amsberry, Anderson, Bartak, Bauer, Eschliman, Kauk, King, Knutson, Kruse, Mohrman, Petersen, Podolak, Smith, Thoene, and R. Vlach. Directors absent: DeBower, Lukasiewicz, Nitsch, A. Vlach.

MINUTES

Thoene asked for corrections and/or additions to the July 25, 2024, Board meeting minutes. Hearing none, he announced that the minutes would stand as presented.

TREASURER'S REPORT

Russell Callan, General Manager, highlighted expenditures of $6,839.41 to LRE Water Inc. for the Buffalo County Modeling project; $16,342.47 to JEO Consulting Group for work on the Sargent Drainage and Mud Creek WFPO Projects; $8,653.50 to JEO Consulting Group for work on the Pibel Lake Expansion Project; $9,295.33 to Capital One Bank for two months electricity for the Columbus Recharge Project; and $4,740.00 to B52 Spraying LLC for drone spraying done on the Columbus Recharge Project.

R. Vlach motioned, seconded by Kruse, to approve the August 29, 2024, Treasurer's Report. Motion carried by electronic vote. Directors voting yes: Adams, Amsberry, Anderson, Bauer, Eschliman, Kauk, King, Knutson, Kruse, Mohrman, Petersen, Podolak, Smith, Thoene, and R. Vlach. Director not present for vote: Bartak. Directors absent: DeBower, Lukasiewicz, Nitsch, A. Vlach.

The Treasurer's Report Approval Policy states that the approved expenditures are to be published and each director who has per diem and/or reimbursement of expenses included in such financial reports, abstains from voting for the approval of his or her own per diem and/or expense reimbursement.

PUBLIC COMMENTS

Thoene asked for public comments. None were heard.

Knutson motioned, seconded by Kauk, to suspend the regular Board Meeting until after the Public Hearing on the Lower Loup NRD FY 2025 Budget and the Special Hearing to Set Final Tax Request. Motion carried by electronic vote, all present voting yes.

PUBLIC HEARING ON LOWER LOUP NRD FY 2025 BUDGET

Henry Thoene: I am Henry J. Thoene, Chairman of the Board of Directors of the Lower Loup Natural Resources District.

Our purpose for meeting here this evening is to hear public comments on the proposed Fiscal Year 2024 Budget of the Lower Loup Natural Resources District. Notice of this public hearing has been published according to law in The Grand Island Independent and The Columbus Telegram.

The time is 5:10 p.m. I will formally open the Budget Hearing. I will ask for comments from the public concerning the proposed budget. I will ask that you give your name, legal residence, and whom you represent.

None heard

Henry Thoene: I will now ask for comments from the Directors of the Lower Loup Natural Resources District.

None heard

Henry Thoene: If there are no other comments, I will close this hearing at 5:11 p.m.

PUBLIC HEARING TO SET FINAL TAX REQUEST FOR FY 2024

Henry Thoene: I am Henry J. Thoene, Chairman of the Board of Directors of the Lower Loup Natural Resources District.

Our purpose for meeting here this evening is to take testimony relating to the governing Board's decision to set the levy at a different amount than the Platte County Clerk's preliminary property tax rate as established pursuant to Nebraska Revised Statute 77-1601.02.

Notice of this public hearing has been published according to law in The Grand Island Independent and The Columbus Telegram.

The time is 5:12 p.m. I will formally open the Hearing. I will ask for comments from the public. I will ask that you give your name, legal residence, and whom you represent.

None heard

Henry Thoene: Seeing none, I will now ask for comments from the Directors of the Lower Loup Natural Resources District.

None heard

Henry Thoene: If there are no other comments, I will close the hearing at 5:13 p.m. Now we will proceed with the regular agenda. All those in attendance are welcome to remain. We will need a motion to resume the regular meeting.

Smith motioned, seconded by Podolak, to resume the regular Board of Directors meeting. Motion carried by electronic vote, all present voting yes.

LLNRD FY 2025 BUDGET

Thoene introduced Resolution FY2025-001 as follows:

**

RESOLUTION TO ADOPT THE BUDGET
OF THE LOWER LOUP NATURAL RESOURCES DISTRICT
FOR FISCAL YEAR 2024-2025

WHEREAS, the Lower Loup Natural Resources District, a political subdivision organized under the laws of the State of Nebraska; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has held two (2) Budget Work sessions to hear suggestions as to what reoccurring expenses and new projects the District will incur in the coming Fiscal Year 2024-2025; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has compiled a list of proposed funding sources to help cover those expenses and projects planned for Fiscal Year 2024-2025; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District recommends a budget expenditure of $22,534,207.48 for Fiscal Year 2024-2025; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has held a public hearing in compliance with the provisions of State Statute Sections 13-501 to 13-513, for the purpose to hear support, opposition, criticism, suggestions, or observations from the general public and the Board of Directors of the Lower Loup Natural Resources District relating to their proposed budget and no dissenting comments were heard;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Lower Loup Natural Resources District assembled on this 29th day of August, 2024, adopt Fiscal Year 2024-2025 Budget as presented.

Eschliman motioned, seconded by Kruse, to adopt *Resolution FY2025-001 RESOLUTION TO ADOPT THE BUDGET OF THE LOWER LOUP NATURAL RESOURCES DISTRICT FOR FISCAL YEAR 2024-2025.* Motion carried by electronic vote. Directors voting yes: Adams, Amsberry, Bartak, Bauer, Eschliman, Kauk, King, Knutson, Kruse, Mohrman, Petersen, Podolak, Smith, Thoene, and R. Vlach. Director abstaining: Anderson. Directors absent: DeBower, Lukasiewicz, Nitsch, A. Vlach.

FINAL TAX REQUEST FOR FY 2025

Thoene introduced Resolution FY2025-002 as follows:

RESOLUTION
TO
APPROVE ADDITIONAL ONE PERCENT INCREASE

WHEREAS, the Lower Loup Natural Resources District has completed and approved their FY-2025 Budget; and

WHEREAS, a special public hearing was held on August 29, 2024, as required by law, to hear and consider comments concerning the property tax request; and

WHEREAS, Nebraska Revised Statute 13-519 provides a governmental unit may exceed the limit provided in subsection (1) of this section for a fiscal year by up to an additional one percent upon the affirmative vote of at least seventy-five percent of the members of the governing body constituting a quorum authorized to conduct business; and

WHEREAS, the Governing Body of the Lower Loup Natural Resources District has determined the one percent allowable increase is necessary for the financing of proposed District programs and projects;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Lower Loup Natural Resources District approves the adoption of the additional one percent increase allowed to their FY-2025 budget.

** **Smith motioned, seconded by Peterson, to adopt *Resolution FY2025-002: RESOLUTION TO APPROVE ADDITIONAL ONE PERCENT INCREASE.* Motion carried by electronic vote, all present voting yes.**

King asked if someone besides the Board has to approve the budget. Callan stated that the Board approves it and staff forwards it to counties for the assessment to take place. Thoene asked if we know what other NRDs are doing this year. Callan stated he was not sure, but he thought a few were going up.

Mohrman asked the difference between the plus and minus and growth on the valuations. Callan stated that growth is new construction and the increase or decrease is based on the valuations of existing properties.

King asked why Boone County would have a higher increase than Platte County. Callan stated that it might have something to do with when they re-do their valuations. He added that we had one year that we had to change everything to Custer County because they had the highest valuation and the next year the highest was Platte County again, and has been since.

Thoene introduced Resolution 2025-003 as follows:

RESOLUTION
TO
SET 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 Lower Loup Natural Resources District passes by a majority vote a resolution 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 interest of the Lower Loup 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;

WHEREAS, the total assessed value of property differs from last year's total assessed value by 10 percent;

WHEREAS, 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 $0.033000 per $100 of assessed value;

WHEREAS, the Lower Loup Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be $0.032759 per $100 of assessed value;

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Lower Loup Natural Resources District will change from last year's by 8 percent;

NOW, THEREFORE, BE IT RESOLVED, the Governing Body of the Lower Loup Natural Resources District, by a majority vote, resolves that:

1. *The 2024-2025 property tax request be set at $6,486,975.05.*
2. *A copy of this resolution be certified and forwarded to the Platte County Clerk on or before October 15, 2024.*
3. *Any levy which is not in compliance with this section and section 77-1601 shall be construed as an unauthorized levy under section 77-1606.*

Smith motioned, seconded by Eschliman, to adopt *Resolution FY2025-003: RESOLUTION TO SET THE PROPERTY TAX REQUEST.* Motion carried by electronic vote, all present voting yes.

FORESTER'S REPORT

Aron Lewis, Conservation Forester, reported that he has been busy with forestry improvement projects and Wildland Urban Interface (WUI) on people's property to litigate wildfire. He stated there are currently eight forest stand improvement projects, eight fire projects, and three windbreak renovation projects he is working on. Lewis also stated he has had quite a few calls on sick trees, which is normal for this time of year. He attended the State Fair to judge 4-H forestry projects. He added that he will be attending Husker Harvest Days next month and that next week he and three NRD employees are going to a windbreak renovation design workshop.

Adams asked about the ash borer injections being done and if they are working. Lewis stated that they are just prolonging the inevitable, that they are coming and there is no stopping them. He added that there are a lot of companies that have started doing the treatments; however, they are expensive and must be repeated every year.

R. Vlach asked which trees are native trees. Lewis stated that elm, ash, and cottonwood forests are native along rivers. He stated they are targeting Siberian elm, mulberry, and buckthorn to reduce their number, as well as cedar trees. Vlach asked what they are being replaced with. Lewis replied that they are just working on removal so the native trees can grow and fill in the space.

Mohrman asked what the biggest problem has been with sick trees and Lewis replied that he has seen some hail storm damage as well as flooding and some dying from fungus due to the excess rains/moisture.

NRCS REPORT

Brooks Bechtold, NRCS, reported that they are expecting to hear back on the RCPP Project grant by October 1st. Callan stated that it was an $18 million grant. Bechtold stated that all the EQIP contracts have been written and they are working with producers on implementation. He added that they are receiving applications for next year.

Bechtold reported that the Statewide DC meeting was held at the NRD the end of July. He added that they are making plans for the 2025 EQIP and that rankings and obligation will start in February. Bechtold also reported that they are advertising for more employees, as there are many people leaving, and stated that Abby Tilley from the Broken Bow office went to Indiana.

INFORMATION & EDUCATION REPORT

Educational Events

Alan Bartels, I&E Coordinator, reported that he and Jason Moudry, Water Programs Specialist, had attended the Palmer FFA "Test Your Water" night. He stated that the students and the public brought in samples, and dip tests, as well as the NRD's testing machine, were used to read results. He stated there were a handful of high results and that one which had a reading of 17.0 ppm. High readings were referred to a lab for an official result. Bartels stated that they are talking of doing another testing night in Genoa, Ord, and other schools in the District.

Bartels added that he and Brant Bechtold, I&E Specialist, had each attended the State Fair on different days and worked with other NRDs and DNR.

Bartels reported that Bechtold is organizing a bird watching event at Auble's Pond next week and that he is working with the educator at the Forest Service to prepare to do a workshop for teachers and a field day in October.

He added that he will attend Husker Harvest Days on the 13th and help at the tree giveaway station.

Bartels added the MUDFEST will be held September 27th in the Arboretum and that he is expecting 100-120 students.

Quarterly Newsletter

Bartels reported that the quarterly newsletter "In The Loup" was mailed August 19th.

NRD Annual Conference - Kearney

Bartels stated that the Annual Conference registrations and reservations have been made and there are 26 staff and Directors planning to attend.

ASSISTANT GENERAL MANAGER'S REPORT

Recreation Areas

Tylr Naprstek, Assistant General Manager, reported that water levels at Davis Creek were dropping and water is at about 2,070' right now. He stated that the wintering level of 2,056' is usually reached by mid-September. He added that camping sites are fully booked for the weekend and that the rest of September seems to be down, assuming that is due to the closing at the end of the month. He added that the last weekend of September will be Junk Jaunt and there is usually a fairly good crowd that comes in. Naprstek stated that there was an electrical event last weekend that caused no electricity for awhile and shut down the well.

Vlach asked who deals with issues like this out there. Callan stated the camp host contacts Phil most of the time and he can either remedy the issue or get into contact with the electrician if necessary.

Naprstek stated that the system goes dry when the power goes out and we get it running as soon as we can. He added that it was reset by a staff member. If a reset does not work, repairs would be made.

Naprstek stated that staff is still sampling for microcystin blue-green algae and E. coli. He added that the Calamus triggered last week; however, this week levels are high but not above NDEE's safe level. He added that the threshold is 8.0 ppm and this week's test was at 7.6 ppm. He added that aerial footage of both Davis Creek and Pibel Lake has been added to the LLNRD website.

Drought Meeting Report

Naprstek showed the drought monitor map. He stated that he and Callan were in Beatrice recently and that everything looks really dry there. He reported that we will be closely watching the status going forward and analyzing static water levels. He stated that Area 19 in Howard County going into Nance and Merrick Counties tripped this spring for requiring a flow meter. He added that he and Callan have been discussing resuming the drought stakeholder meetings.

Chemigation

Naprstek reported that we have six field staff that have conducted 1,400 inspections out of 3,561 permitted chemigation sites. He added that there have been a lot of check valve failures this year. He said that those are required to be repaired before the producer can use the site to chemigate. He stated there will be a video put together on the inspection process. He added that there have been six emergency permits issued this year.

Water Sampling

Naprstek reported that there have been 1,400 irrigation samples taken and that we like to have 1,700-2,000 total. He said that results are compared to previous years readings and mailed to landowners with information on the last five readings obtained.

ENGINEER'S REPORT

Callan stated that Kevin Gustafson, District Engineer, was not present. Naprstek said that we have a Power Point he put together to show.

Pibel Lake Expansion Project

Naprstek went over the breakdown of the Pibel Lake Expansion Grants that can be applied for. He stated that staff is looking at the Recreational Trails Program to convert the mowed path to concrete connecting the bridge to the day use area, the Land and Water

Conservation Fund to install 10 camp sites with electricity, a shower house, a trail loop around the facility, and the Title 28 BOR Motor Boat Access Fund for a new boat ramp on the east side of Pibel Lake. He stated that the total grant funds being sought is $845,000.

Adams asked if Pibel Lake is a no-wake lake. Naprstek stated that it is.

Smith asked about the determination on the cottonwood tree at Pibel. Lewis replied that it has not been checked yet.

Mud Creek WFPO

Naprstek stated that the NRD is still waiting on the plan at NRCS Headquarters. He said that Gustafson is working with NRCS and JEO on a price to complete the designs on both the dams and the bypass channel north of Ansley and that we are not expecting to hear back until after October. Once NRCS concurs on the plan, then the State of Nebraska concurs with what has been done and funds can be approved and released and the agreement process can be started to obligate the funds, the NRD can enter into an agreement with JEO to start the project.

Sargent Flood Project

Naprstek reported that Gustafson is meeting with the landowners one-on-one and that there will be a Public Information meeting September 19th at 5:00 p.m. at the Community Building in Sargent. Callan added that there was also a meeting called by landowners, but he is unsure of how many went and that, with the new alignment, the project may not pass through the same properties as originally planned.

Davis Creek Road Project

Naprstek reported that the entrance road will be blocked off September 30th for construction to begin by Next Level Construction out of York, Nebraska.

PROGRAMS/PROJECTS COMMITTEE

Hazard Mitigation Grant

Kruse reported that Bartels is working on planning for the Hazard Mitigation Plan.

Bartels added that the plan must be redone every 5 years and allows us to receive FEMA/NEMA money. The current plan doesn't expire until 2027, but it's a 1½-2 year process to complete the plan. He added that JEO has done the last couple of plans for us and that, historically, the NRD has gotten back a good return on funds entering the District, due to having the plan in place.

Kruse motioned, seconded by Bauer, to pursue the Hazard Mitigation Grant. Motion carried by electronic vote, all present voting yes.

Pibel Lake Expansion Grants

Kruse stated there was nothing more that was not covered in the Engineer's Report and that the Committee's recommendation was to proceed with grant applications for the project.

Kruse motioned, seconded by Adams, to proceed with the project and apply for the grants discussed.

Naprstek stated there are resolutions in the Supplemental Agenda to approve for a couple of the grant commitments.

Vote held. Motion carried by electronic vote, all present voting yes.

Callan introduced Resolution FY2025-004 as follows:

RESOLUTION ON PIBEL LAKE TRAIL GRANT FUNDING APPLICATION

1. *The Lower Loup Natural Resources District is applying for federal assistance from the Recreational Trails Program for the purpose of constructing approximately 3,100 linear feet of concrete recreational trail that will be 10-foot wide and 5" to 7" thick.*

2. *The General Manager of Lower Loup Natural Resources District is authorized to sign the application for federal assistance, and any other official project documents that are necessary to obtain such assistance, including any agreements, contracts or other documents that are required by the State of Nebraska or the Federal Highway Administration.*

3. *The Lower Loup Natural Resources District currently has the written commitment for the 20% local matching share for the project elements that are identified on the Application form and the Supplemental Documents and will, as it becomes necessary, allocate the local funds for this project.*

4. *The Lower Loup Natural Resources District will commit the necessary financial resources to operate and maintain the completed project in a safe and attractive manner.*

5. *The Lower Loup Natural Resources District will not discriminate against any person on the basis of race, color, age, religion, disability, sex or national origin in the use of any property or facility that is acquired or developed pursuant to the project proposal, and shall comply with the terms and intent of Title VI of the Civil Rights Act of 1964, and any of the regulations promulgated pursuant to such Act.*

6. *The Lower Loup Natural Resources District will comply with all rules and regulations of the Recreational Trails Program, applicable Executive Orders and all state laws that govern the grant applicant during the performance of the project.*

7. *The Lower Loup Natural Resources District will comply with the Federal disability access and use standards where they can be reasonably applied, in accord with the Americans with Disability Act of 1991.*

I certify that this resolution is a true copy of the original document that was adopted by the Lower Loup Natural Resources District at a properly advertised and announced public meeting held this 29th day of August 2024.

R. Vlach motioned, seconded by Smith, to adopt *Resolution FY2025-004: RESOLUTION ON PIBEL LAKE TRAIL GRANT FUNDING APPLICATION.* Motion carried by electronic vote, all present voting yes.

Callan introduced Resolution FY2025-005 as follows:

RESOLUTION ON ACQUISITION OR DEVELOPMENT FOR OUTDOOR RECREATION

The Lower Loup Natural Resources District proposes to apply for federal assistance from the Land and Water Conservation Fund program for the purpose of making outdoor recreation enhancements at Pibel Lake, including ten new recreation vehicle (RV) camping pads (8 standard and 2 ADA accessible pads) with electrical hookups and appropriate appurtenances. The campground will also feature incidentals such as a prefabricated shower/bath house, well and water system, and roadway loop.

The General Manager is authorized to sign documents to obtain financial assistance, including a Project Agreement with the State of Nebraska and the National Park Service.

The Lower Loup Natural Resources District will, within sixty (60) days following federal approval, obtain the necessary consultant or appraisal service for this project as directed and as required by Nebraska Game and Parks Commission staff.

The Lower Loup Natural Resources District has budgeted or currently has available its stated match of the proposed total project funds and will allocate these funds toward this project upon project approval by the Nebraska Game and Parks Commission.

The Lower Loup Natural Resources District has the financial capability to operate and maintain the completed project and park property is a safe, attractive, and sanitary manner.

The Lower Loup Natural Resources District will not discriminate against any person on the basis of race, color, age, religion, disability, sex or national origin in the use of any property or facility acquired or developed pursuant to the project proposal, and shall comply with the terms and intent of Title VI of the Civil Rights Act of 1964, P.L. 88-354 (1964), and any of the regulations promulgated pursuant to such Act by the Secretary of the interior and contained in 43 CFR 17.

No property acquired and/or developed under this project shall, without the approval of the Nebraska Game and Parks Commission and the Secretary of the Interior, be converted to other than public outdoor recreation use. And, such approval may be granted only if it is in accord with the then existing Statewide Comprehensive Outdoor Recreation Plan (SCORP), and only upon such conditions as deemed necessary to assure the substitution of other outdoor recreation

properties of at least equal fair market value and of reasonable equivalent usefulness and location.

The Lower Loup Natural Resources District will replace the land in the event of a conversion in use in accordance with Section 6(f)(3) of the Land and Water Conservation Fund Act of 1965, as amended.

The Lower Loup Natural Resources District agrees to comply with all State and Federal requirements and standards where they can be applied in making the facilities developed under this project, and all future projects, accessible to and usable by the disabled.

This is to certify that this resolution is a true copy of the original document that was adopted and passed by the Lower Loup Natural Resources District at a duly advertised public meeting held this 29th day of August 2024.

Eschliman motioned, seconded by Knutson, to adopt *Resolution FY2025-005: RESOLUTION ON ACQUISITION OR DEVELOPMENT FOR OUTDOOR RECREATION.* Motion carried by electronic vote, all present voting yes.

St. Edward BRIC Grant

Kruse reported that St. Edward is proceeding but a funding request has not been received by the NRD as of yet.

Nebraska Forest Service Request

Kruse reported that the Nebraska Forest Service has submitted a request to help fund the purchase of 3 UTV skid units at $5,000 each. Callan noted that the Nebraska Forest Service does a lot of prescribed fire operations and wildfire suppression projects around the District and that this would be a good cooperative effort. He also noted that Lower Loup NRD would not own the UTVs after the contribution towards them.

Kruse motioned, seconded by Petersen, to approve funding not to exceed $20,000 for the Nebraska Forest Service UTV skid units. Motion carried by electronic vote, all present voting yes.

WATER RESOURCES COMMITTEE

Large Water User Rule

Naprstek reported that staff has been working with Blankenau and other entities on the rule revisions. He stated that the current rule requires a hydrologic report and it filled the needs in the past; however, there could be a large economic impact, so staff is working on writing a new rule and comparing to what other NRDs are doing. Naprstek stated that staff is looking at how to determine water use. He added that Lincoln has a good plan with requirements that ours may be modeled after. He stated that there will be more Committee discussion later.

Callan added that he has reached out to HDR and is going to see if they can help with the rule as they have helped other NRDs before. Naprstek added that Blankenau thought a third party review would be good.

Callan stated there are industries wanting to come in and take advantage of our cheap electricity and water but reviews need to be made on the economic impact this will have. He said that NRDs do have authorities to take economic impact into consideration. Podolak stated that NPPD is telling large water users that they can't get power to these locations any sooner than 2029.

Nitrate Vulnerability Model – 2024 List

Naprstek reported that Cacey Wilken, Water Modeling Coordinator, and Mike Lorenz, Agronomist, have looked at the last three years of data in Water Quality Management Areas 28, 29, and 30, and have developed a list that considers all nitrate factors reported by producers. He said that the current rules state that those operating in "High" nitrate capacity get a letter and must do a nutrient management plan. He added that those in "Medium-High" receive a letter explaining the reading as well as information on best management practices.

Flow Meter Telemetry/Real-time data

Callan stated that he has had discussion with Governor Pillen and he feels that telemetry is a good addition and that he is pushing to be able to measure water use statewide. He added that it is not currently an eligible practice but would like to have it added and that a district wide flow meter cost-share has been discussed as well.

Kruse clarified that the cost-share would be 50%.

Mohrman asked if telemetry is required. Callan stated it would be optional.

Thoene asked if grant funding was available. Callan stated there is about $350,000 from the BOR WaterSmart Grant, adding that in the last 1½ years there has been a push for flow meters. There is the possibility of other grants as well. He stated that all flow meters would be required to meet our installation specifications.

Eschliman motioned, seconded by Mohrman, to offer cost-share for flow meter telemetry in Areas 18 and 20.

Anderson asked why we are not offering it in Area 30. Callan stated that meters are already installed there and that Areas 18 and 20 are drought areas.

Vote held. Motion carried by electronic vote, all present voting yes.

Callan stated the other issue is to allow funds to be used to upgrade to telemetry.

Smith motioned, seconded by King, to offer flow meter cost-share in the entire District with telemetry optional.

Kruse asked if the cost-share would be on telemetry only. Callan stated it was discussed on both the meter and telemetry. Thoene added that this is voluntary at this time. Eschliman asked if telemetry would be required on these new meters. Callan stated it would be optional. Thoene asked for clarification on whether the NRD pays 100% cost-share on required meters now. Callan replied that the NRD currently pays 50%. Callan stated we had one program with NET that covered a percentage of the meter; however, that program has ended.

Vote held. Motion carried by electronic vote, all present voting yes.

Vadose Study Sampling Update

Naprstek reported that Moudry and others have been able to get sampling done. He stated that they are making a sample run each month and will do a full vadose sample after harvest. He added that they did a bromide tracer application to track how nitrates move through the soil.

MANAGER'S REPORT

Resignation of N. Richard Hadenfeldt

Callan stated there was a letter from Hadenfeldt included in the agenda. He stated that a motion was needed to accept Hadenfeldt's resignation and advertise the open position.

Knutson motioned, seconded by Smith, to accept the resignation of N. Richard Hadenfeldt from the Board of Directors and advertise the open At-Large position.

Thoene asked how long was left on the term. Callan stated 2 years. He added that we will notify the Secretary of State and the position can be appointed to finish the term.

Vote held. Motion carried by electronic vote, all present voting yes.

Water Strategies Update

Callan reported that the normal updates are coming in. He added that the new *Irrigation Leader* magazine issue will have the Columbus Project highlighted and that he and Bartels are on the cover.

Litigation Update

None.

New Hires

None.

Non-action Reports

Callan stated that nothing has been changed for NRDs in the recent special session. He stated that Governor Pillen submitted LB1 tax cuts with the NRDs not included. He said there were amendments with us included; however, they were cut back.

LB 1368 (Nitrogen Reduction Incentive Act) funding, working with DNR, is in draft form, potentially allotting approximately $63,000 to be paid out toward nitrate reducing practices, with two-thirds to be set aside for nitrate management areas 28, 29, and 30, and one-third for District-wide practices, including dryland.

NARD REPORT

Eschliman reported that there will be some resolutions up for passage at Fall Conference. He stated that Upper Niobrara White NRD is presenting one to not have a monthly Board meeting and that Lower Platte South NRD and Upper Niobrara White NRD are presenting one to allow for NRDs to make and receive electronic payments.

NRC REPORT

Amsberry reported that there was a meeting August 14th in Kearney. He added that DNR Director Tom Reilly resigned and that Jesse Bradley has been appointed as Interim Director.

Amsberry also reported that NSWCP does not currently fund both fabric and drip irrigation for trees and it was voted to allow funding for both. He also stated that there are two open positions on the NRC Board -- one for surface water and one for livestock producer.

Knutson asked what the top project was for the Water Sustainability Fund. Amsberry stated it was the Santee project which would bring water from the river to the reservation since their water is currently not drinkable. He stated they would pipe water from a filtration plant in South Dakota and that $9.2 million was awarded on the federally mandated project.

ANNOUNCEMENTS/FUTURE MEETING TOPICS

Callan stated he is working on reviewing recharge projects in Colorado and will get more information and set up times to go look at them.

Podolak asked when the meeting time changes. Callan replied they would change in November.

Smith motioned, seconded by Eschliman, to enter Executive Session at 6:38 p.m. Motion carried by electronic vote, all present voting yes.

Callan, Naprstek and Harris were invited to stay for Executive Session.

Eschliman motioned, seconded by Adams, to exit Executive Session at 7:20 p.m. Motion carried by electronic vote. Directors voting yes: Adams, Amsberry, Anderson, Bartak, Bauer, Eschliman, King, Kauk, Knutson, Kruse, Mohrman, Petersen, Smith, Thoene, and R. Vlach. Director not voting: Podolak. Directors absent: DeBower, Lukasiewicz, Nitsch, A. Vlach.

Adams motioned, seconded by Podolak, to move forward with land purchase. Motion carried by electronic vote. Directors voting yes: Adams, Amsberry, Bartak, Bauer, Eschliman, King, Knutson, Kruse, Mohrman, Petersen, Podolak, Thoene, and R. Vlach. Director voting no: Kauk. Director's abstaining: Anderson, Smith. Directors absent: DeBower, Lukasiewicz, Nitsch, A. Vlach.

ADJOURNMENT

With no further business before the Board, Chairman Thoene declared the meeting adjourned at 7:22 p.m.

Roster for attendance of this meeting and tally of votes cast on motions at this meeting are being filed with the official minutes of this meeting at the Lower Loup Natural Resources District's Headquarters Office, 2620 Airport Drive, Ord, Nebraska. Publication notification of this meeting was made via a newspaper in each county within the district. The next Board of Directors meeting will be held September 26, 2024, at 5:00 p.m., at the Headquarters Office in Ord, Nebraska.

_____

Larry Mohrman
Secretary

Resolution Number FY2025-001

RESOLUTION TO ADOPT THE BUDGET OF THE LOWER LOUP NATURAL RESOURCES DISTRICT FOR FISCAL YEAR 2024-2025

WHEREAS, the Lower Loup Natural Resources District, a political subdivision organized under the laws of the State of Nebraska; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has held two (2) Budget Work sessions to hear suggestions as to what reoccurring expenses and new projects the District will incur in the coming Fiscal Year 2024-2025; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has compiled a list of proposed funding sources to help cover those expenses and projects planned for Fiscal Year 2024-2025; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District recommends a budget expenditure of $22,534,207.48 for Fiscal Year 2024-2025; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has held a public hearing in compliance with the provisions of State Statute Sections 13-501 to 13-513, for the purpose to hear support, opposition, criticism, suggestions, or observations from the general public and the Board of Directors of the Lower Loup Natural Resources District relating to their proposed budget and no dissenting comments were heard;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Lower Loup Natural Resources District assembled on this 29th day of August, 2024, adopt Fiscal Year 2024-2025 Budget as presented.

This Resolution was adopted at a regularly scheduled Board of Directors meeting of the Lower Loup Natural Resources District held on August 29, 2024, by electronic vote, on a motion by Director Eschliman, seconded by Director Kruse.

Electronic Vote: 15 Yes 0 No 4 Absent

Henry J. Thoene
Chairman

ATTEST:

Larry G. Mohrman
Secretary

Resolution Number FY2025-002

RESOLUTION
TO
APPROVE ADDITIONAL ONE PERCENT INCREASE

WHEREAS, the Lower Loup Natural Resources District has completed and approved their FY-2025 Budget; and

WHEREAS, a special public hearing was held on August 29, 2024, as required by law, to hear and consider comments concerning the property tax request; and

WHEREAS, Nebraska Revised Statute 13-519 provides a governmental unit may exceed the limit provided in subsection (1) of this section for a fiscal year by up to an additional one percent upon the affirmative vote of at least seventy-five percent of the members of the governing body constituting a quorum authorized to conduct business; and

WHEREAS, the Governing Body of the Lower Loup Natural Resources District has determined the one percent allowable increase is necessary for the financing of proposed District programs and projects;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Lower Loup Natural Resources District approves the adoption of the additional one percent increase allowed to their FY-2025 budget.

This Resolution was adopted at a regularly scheduled Board of Directors meeting of the Lower Loup Natural Resources District held on August 29, 2024, by electronic vote, on a motion by Director Smith and seconded by Director Peterson.

Electronic Vote 16 Yes 0 No 4 Absent

Henry J. Thoene
Chairman

ATTEST:

Larry G. Mohrman
Secretary

Resolution Number 2025-003

RESOLUTION
TO
SET 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 Lower Loup Natural Resources District passes by a majority vote a resolution 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 interest of the Lower Loup 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;

WHEREAS, the total assessed value of property differs from last year's total assessed value by 10 percent;

WHEREAS, 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 $0.033000 per $100 of assessed value;

WHEREAS, the Lower Loup Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be $0.032759 per $100 of assessed value;

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Lower Loup Natural Resources District will change from last year's by 8 percent;

NOW, THEREFORE, BE IT RESOLVED, the Governing Body of the Lower Loup Natural Resources District, by a majority vote, resolves that:

1. The 2024-2025 property tax request be set at $6,486,975.05.
2. A copy of this resolution be certified and forwarded to the Platte County Clerk on or before October 15, 2024.
3. Any levy which is not in compliance with this section and section 77-1601 shall be construed as an unauthorized levy under section 77-1606.

This Resolution was adopted at a regularly scheduled Board of Directors meeting of the Lower Loup Natural Resources District held on August 29, 2024, by electronic vote, on a motion by Director Smith, seconded by Director Eschliman.

Electronic Vote 16 Yes 0 No 4 Absent

Henry J. Thoene
Chairman

ATTEST:

Larry G. Mohrman
Secretary

*** Proof of Publication ***

State of Indiana)
County of Lake) SS.

LOWER LOUP NATURAL NRD / GI

2620 AIRPORT DRIVE
ORD, NE 68862

ORDER NUMBER 1230399

Robin Nelson, being first duly sworn on oath, says that he/she is a Clerk of The GRAND ISLAND INDEPENDENT, a newspaper printed and published in Grand Island, in Hall County, Nebraska, and of general circulation in Hall County, Nebraska, and as such has charge of the records and files of the GRAND ISLAND INDEPENDENT, and affiant knows of his/her own personal knowledge that said newspaper has a bonafide circulation of more than 500 copies of each issue, has been published at Grand Island, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published on the dates listed below.

8/24/24

Signature _____ Date 8/26/24

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 08/24/2024

TOTAL AD COST:	385.70
FILED ON:	8/26/2024

Subscribed in my presence and sworn to before me this 26 day of AUGUST, 2024

Sallie Gucwa
Notary Public

SALLIE GUCWA
Notary Public, State of Indiana
Lake County
Commission Number NP0767174
My Commission Expires
June 23, 2032

0800 REAL ESTATE | 0800 REAL ESTATE | 0800 REAL ESTATE | 0800 REAL ESTATE | 0099 LEGALS | 0099 LEGALS | 0099 LEGALS | 0099 LEGALS

CENTURY 21
Premier Home Sales
Serving the Real Estate needs of Buyers and Sellers in Grand Island and Central Nebraska
(308) 382-4250 premierhomesalesne.com
OPEN SUNDAY 1:00 - 2:30 PM





Sonja Welnich
308-218-9497

2748 N WEBB RD
5 BR/2.5 BA brick home with large fenced back yard (.77-acre lot). New roof and gutters in 2024. New furnace/AC and water heater installed in 2018. Newer vinyl windows. A lot of potential in the basement. Master bedroom with bath and walk in closet. Nice, updated kitchen. 2 car garage. Call Sonja Welnich for more information!
321 W. 2nd Street, Grand Island

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 29th day of August 2024, at 6:00 o'clock PM., at 2620 Airport Road in Ord, 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.

2022-2023 Actual Disbursements & Transfers	$ 7,277,476.81
2023-2024 Actual Disbursements & Transfers	$ 6,446,662.30
2024-2025 Proposed Budget of Disbursements & Transfers	$ 11,534,207.48
2024-2025 Necessary Cash Reserve	$ 1,000,000.00
2024-2025 Total Resources Available	$ 22,534,207.48
Total 2024-2025 Personal & Real Property Tax Requirement	$ 8,680,575.00
Unused Budget Authority Created For Next Year	$ 248,716.20

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond	$ 8,680,575.00
Purposes Personal and Real Property Tax Required for Bonds	$

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601, that the governing body will meet on the 29th day of August 2024, after the conclusion of the budget hearings, at 2620 Airport Road in Ord, NE 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	$ 6,446,662.30	$ 11,534,207.48	61%
Property Tax Request	$ 6,534,775.20	$ 8,680,575.00	11%
Valuation	$ 1,267,243,121	$ 1,302,205,280	3%
Tax Rate	0.515709	0.666710	5%
Tax Rate if Prior Tax Request was on Current Valuation	0.515709		

Aug. 24, 2024 2t/42

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*** Proof of Publication ***

Newspaper: COLUMBUS TELEGRAM

STATE OF INDIANA)
County of Lake) SS.

LOWER LOUP NRD
Attn: Irene Kreifels
2620 AIRPORT DRIVE
ORD, NE 68862

ORDER NUMBER 1230765

Robin Nelson, being duly sworn, deposes and says she/he is a Clerk of the Columbus Telegram, a legal newspaper printed and published daily Tuesday-Saturday in Platte County, State of Nebraska and of general circulation in Platte County; that said newspaper has a bona fide circulation published within said county for more than 52 successive weeks immediately prior to the first date of the published notice, and is produced in an office maintained at the place of publication.

This affidavit is a true and correct copy of notice which appeared in said newspaper. The notice was

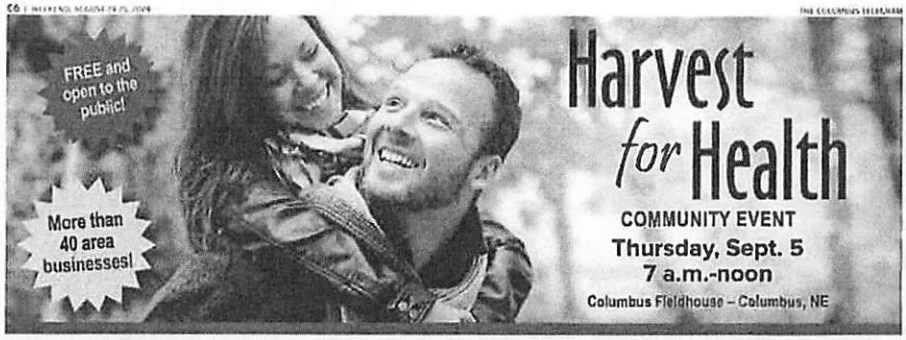
Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 08/24/2024

TOTAL AD COST:	22.96
FILED ON:	8/26/2024

Subscribed in my presence and sworn to before me this 26 day of August, 2024

Sallie Gucwa Notary Public

SALLIE GUCWA
Notary Public, State of Indiana
Lake County
Commission Number NP0757174
My Commission Expires
June 23, 2032





9 a.m.
FEATURED SPEAKER:
Dr. Lauren Jazwick, otolaryngologist
Columbus Otolaryngology Clinic
"Hear it, smell it, taste it"



10 a.m.
FEATURED SPEAKER:
Lucas Novotny, director of performance and training
Columbus Sports Performance Center
"From the couch to the fieldhouse"
(Presentation followed by a 30-minute tour)



11 a.m.
FEATURED SPEAKER:
Dr. Dillon Clarey, dermatologist
Columbus Dermatology Clinic
"Protecting your skin through all seasons of life"

COLUMBUS COMMUNITY HOSPITAL
columbushosp.org
Media partners: Alpha Media / Columbus Telegram

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NOTICE

All employment advertising published in this newspaper is subject to federal and state laws prohibiting discrimination based on race, color, religion, sex, handicap, familial status or national origin. We will not knowingly accept any employment advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis. To complain of discrimination call the HUD toll-free telephone number for the hearing impaired is 1-800-927-8275.

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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-510 to 13-513, that the governing body will meet on the 20th Day of August 2024 at 7:00 o'clock PM at 2505 Airport Road in CITY HALL for the purpose of hearing support to or objections of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Actual 2022-2023 Actual Disbursements & Transfers	$
2023-2024 Actual Disbursements & Transfers	$
2024-2025 Proposed Budget of Disbursements & Transfers	$
2024-2025 Necessary Cash Reserve	$
2024-2025 Total Requested Authority	$
Total 2024-2025 Proposed Property Tax Request	$
Unused Budget Authority Created For Next Year	$
Breakdown of Property Tax:	
Personal and Real Property Tax Request for Non-Bond Purposes	$
Personal and Real Property Tax Requested 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 20th Day of August 2024 after the conclusion of the budget hearing at 2505 Airport Road in CITY HALL for the purpose of hearing support to or opposition to, or both opinions of taxpayers relating to adopting the final tax request.

	2023	2024	Change
Operating Budget	$	$	%
Property Tax Request	$	$	%
Valuation	$	$	%
Tax Rate			%
Tax Rate if Prior Tax Request was to Current Valuation			

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STATEMENT OF VALUATIONS

LOWER LOUP NRD

COUNTY	LAST YEAR FY 2023-2024	DIFFERENCE PLUS/MINUS	THIS YEAR FY 2024-2025	GROWTH
BOONE COUNTY	$ 2,209,910,755.00	$ 571,921,517.00	$ 2,781,832,272.00	$ 23,680,481.00
BUFFALO COUNTY	$ 1,078,107,726.00	$ 59,008,961.00	$ 1,137,116,687.00	$ 5,799,575.00
BUTLER COUNTY	$ 34,736,888.00	$ 2,159,832.00	$ 36,896,720.00	$ 577,095.00
CUSTER COUNTY	$ 3,270,376,733.00	$ 134,850,791.00	$ 3,405,227,524.00	$ 41,152,223.00
GARFIELD COUNTY	$ 508,239,373.00	$ 61,719,310.00	$ 569,958,683.00	$ 7,127,963.00
GREELEY COUNTY	$ 1,057,272,324.00	$ 85,009,592.00	$ 1,142,281,916.00	$ 9,336,599.00
HALL COUNTY	$ 7,292,574.00	$ 26,726.00	$ 7,319,300.00	$ 24,923.00
HOWARD COUNTY	$ 1,359,277,094.00	$ 59,982,558.00	$ 1,419,259,652.00	$ 16,870,591.00
LOUP COUNTY	$ 359,535,971.00	$ 17,989,522.00	$ 377,525,493.00	$ 3,120,575.00
MERRICK COUNTY	$ 93,230,629.00	$ 12,769,250.00	$ 105,999,879.00	$ 1,327,317.00
NANCE COUNTY	$ 1,025,686,103.00	$ 52,784,186.00	$ 1,078,470,289.00	$ 9,632,958.00
PLATTE COUNTY	$ 4,303,534,648.00	$ 401,254,376.00	$ 4,704,789,024.00	$ 54,173,403.00
ROCK COUNTY	$ 100,601,288.00	$ 2,548,961.00	$ 103,150,249.00	$ 753,183.00
SHERMAN COUNTY	$ 1,003,160,276.00	$ 102,732,143.00	$ 1,105,892,419.00	$ 15,319,696.00
VALLEY COUNTY	$ 1,081,232,529.00	$ 152,958,959.00	$ 1,234,191,488.00	$ 7,658,275.00
WHEELER COUNTY	$ 575,068,210.00	$ 17,046,455.00	$ 592,114,665.00	$ 4,099,442.00
TOTALS	$ 18,067,263,121.00	$ 1,734,763,139.00	$ 19,802,026,260.00	$ 200,654,299.00

P-->KimDatabase-->Budget Prep-->Statement of Valuations (Kim's original copy)
H-->Budget Info-->Budget-Actual FY2021 - Proposed FY2022-->Statement of Valuations 8/20/21 - Copy of STATEMENT OF VALUATIONS (Iren'e's copy for Budget Docs

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: BOONE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	23,680,481	2,781,832,272

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

I DAN LUEKEN, BOONE 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.

Dan Lueken
(signature of county assessor)

Official Seal

8-16-24
(date)

CC: County Clerk, BOONE 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 LOUP NATURAL RESOURCES DIS
ATTN: KIM LYIONS
2620 AIRPORT DR
ORD, NE 68862-1002

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUFFALO

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	5,799,575	1,137,116,687

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

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

(signature of county assessor)

AUG 14 2024
(date)

CC: County Clerk, BUFFALO 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.

RECEIVED AUG 15 2024

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: NATURAL RESOURCE DIST
LOWER LOUP
2620 AIRPORT DR
ORD NE 68862-1002

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUTLER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP	N.R.D.	577,095	36,896,720

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

I **VICKIE DONOGHUE**, **BUTLER** 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.

VICKIE DONOGHUE
(signature of county assessor)

8/12/2024
(date)

CC: County Clerk, **BUTLER** County
CC: County Clerk where district is headquarter, if different county, **VALLEY** 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 LOUP NRD**
2620 AIRPORT DR
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	41,152,223	3,405,227,524

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

I ELISE TAYLOR, CUSTER 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.

Elise Taylor
(signature of county assessor)

AUG 13 2024
(date)

CC: County Clerk, CUSTER 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 LP NRD GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF GARFIELD COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
LOWER LP NRD GENERAL	NRD	$7,127,963	$569,958,683

I Kali Bolli, Garfield 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.

Kali Bolli Seal (signature of county assessor)

08/14/2024 (date)

CC: County Clerk, Garfield County, NE County

CC: County Clerk where district is headquartered, if different county, Garfield 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 LOUP NATURAL RESOURCES DISTRICT
2628 AIRPORT DR
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: GREELEY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	9,336,599	1,142,281,916

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

I GERRI L BEHNK, GREELEY 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.

Gerri L Behnk
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, GREELEY 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.

COUNTY ASSESSOR ☆ OFFICIAL Seal ☆ GREELEY COUNTY NEBRASKA

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 LOUP NRD

TO: **PO BOX 210**
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: HALL

Name of Political Subdivision	**Subdivision Type** (e.g. fire, NRD, ESU)	**Value Attributable to Growth**	**Total Taxable Value**
LOWER LOUP NRD	**N.R.D.**	**24,923**	**7,319,300**

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

I **KRISTI WOLD**, **HALL** 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.

Kristi Wold
(signature of county assessor)

6/14/24
(date)

CC: County Clerk, **HALL** 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: KIMBERLY LYIONS
2620 AIRPORT DR
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD #1	N.R.D.	16,870,591	1,419,259,652

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

I NEAL DETHLEFS, HOWARD 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, HOWARD 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 LOUP NRD**
2620 AIRPORT DR
ORD NE 68862-1002

TAXABLE VALUE LOCATED IN THE COUNTY OF: LOUP

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	3,120,575	377,525,493

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

I JAMIE COPSEY, LOUP 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.

Jamie Copsey
(signature of county assessor)

08/19/2024
(date)

COUNTY CLERK SEAL LOUP COUNTY, NEBRASKA

CC: County Clerk, LOUP 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.

RECEIVED AUG 16 2024

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 LOUP
2620 AIRPORT DRIVE
ORD NE 68862-1002

TAXABLE VALUE LOCATED IN THE COUNTY OF: MERRICK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	1,327,317	105,999,879

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

I JEN MYERS, MERRICK 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.

Jen Myers
(signature of county assessor)

8-13-24
(date)

CC: County Clerk, MERRICK 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}

LOWER LOUP NRD

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: NANCE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	9,632,958	1,078,470,289

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

I MEGAN ZOUCHA, NANCE 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.

Megan Zoucha
(signature of county assessor)

8-12-24
(date)

CC: County Clerk NANCE 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 LOUP NATURAL RESOURCE DISTRICT
LEON A KOEHLMOOS
2620 AIRPORT DR
ORD NE 68862-1002

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 LOUP NRD	N.R.D.	54,173,403	4,704,789,024

**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}

TO: **LOWER LOUP NRD**
2620 AIRPORT DR
ORD NE 68862-0210

TAXABLE VALUE LOCATED IN THE COUNTY OF: ROCK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	753,183	103,150,249

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

I TJ ELLERMEIER, ROCK 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)

8-9-2024
(date)

CC: County Clerk, ROCK 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}

MARCY

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERMAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	15,319,696	1,105,892,419

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

I SHERIE KUSZAK, SHERMAN 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)

8/15/24
(date)

CC: County Clerk, SHERMAN 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 LOUP NRD
% RUSS CALLAN
2620 AIRPORT DRIVE
ORD, NE 68862-0210

TAXABLE VALUE LOCATED IN THE COUNTY OF: VALLEY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	7,658,275	1,234,191,488

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

I Linda J. Waltman, VALLEY 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.

Linda J. Waltman
(signature of county assessor)

8-16-2024
(date)

CC: County Clerk, VALLEY 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.

RECEIVED AUG 16 2024

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 LOUP NRD**
2620 AIRPORT DRIVE
ORD, NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: WHEELER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP	N.R.D.	4,099,442	592,114,665

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

I **CARA SNIDER**, **WHEELER** 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.

Cara Snider
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, **WHEELER** County
CC: County Clerk where district is headquarter, if different county, Valley County

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

Lammers, Abel & Kaps CPA's, P.C.

Charles Abel, CPA
Tyler Kaps, CPA
Pam Slagle, CPA
Chelsea Ortmeier, CPA
Mary Glesinger, CPA

Certified Public Accountants
140 N. 16th Street
PO Box 142
Ord, Nebraska 68862

Phone: 308-728-3015
Fax: 308-728-7977

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 30 2024
STATE OF NEBRASKA

ACCOUNTANTS' COMPILATION REPORT

To The Board Members
Lower Loup Natural Resources District
Ord, Nebraska

Management is responsible for the accompanying forecast of the Lower Loup Natural Resources District, which comprises the forecasted statement of receipts, disbursements and fund balance - cash basis for the year ended June 30, 2025 and the related summary of significant assumptions in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying financial statements of the Lower Loup Natural Resources District, which comprise the statements of receipts, disbursements and fund balances - cash basis for the years ended June 30, 2023 and 2024 included in the accompanying prescribed form in accordance with the cash basis of accounting.

We have performed the compilation engagements in accordance with Accounting and Review Services promulgated by the Statements on Standards for Accounting and Review Services Committee of the AICPA. We did not audit, examine or review the forecast or the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast or the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be presented in accordance with in the cash basis of accounting.

AICPA presentation guidelines require a forecast to disclose that it is prepared using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Management has not disclosed this matter.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the Lower Loup Natural Resources District's forecasted statement of receipts, disbursements and fund balances. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying prescribed form and this report are intended solely for the information and use of the Lower Loup Natural Resources District and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Lammers, Abel & Kepl, CPAs

August 27, 2024
Ord, Nebraska