2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

LOWER NIOBRARA 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:

$	1,090,800.00	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	1,090,800.00	**Total Personal and Real Property Tax Required**

$ 3,481,767,993.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	$ -
Interest	$ -
Total Bonded Indebtedness	$ -

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 [X] 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

LOWER NIOBRARA NRD

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	$ 631,002.00	$ 549,152.00	$ 667,574.00
3	Investments	$ 464,769.00	$ 326,650.00	$ 425,050.00
4	County Treasurer's Balance	$ 2,815.00	$ 2,644.00	$ 6,220.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 1,098,586.00**	**$ 878,446.00**	**$ 1,098,844.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 371,958.00	$ 698,853.00	$ 1,080,000.00
7	Federal Receipts	$ 51,986.00	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 913.00	$ 1,638.00	$ 2,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ 78,859.00	
10	State Receipts: Other	$ 147,443.00	$ 31,912.00	$ 30,000.00
11	State Receipts: Property Tax Credit	$ 40,966.00	$ 102,593.00	
12	Local Receipts: Nameplate Capacity Tax	$ 14,239.00	$ 22,713.00	$ 28,000.00
13	Local Receipts: In Lieu of Tax	$ 128.00	$ 212.00	$ 250.00
14	Local Receipts: Other	$ 503,842.00	$ 620,498.00	$ 572,900.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ 196,402.00	$ 100,000.00
17	**Total Resources Available** (Lines 5 thru 16)	**$ 2,230,061.00**	**$ 2,632,126.00**	**$ 2,911,994.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 1,272,680.00	$ 1,023,534.00	$ 1,509,874.00
20	Capital Improvements (Real Property/Improvements)	$ 17,800.00	$ 19,988.00	$ 250,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ 107,735.00	$ 30,000.00
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	$ 61,135.00	$ 185,623.00	$ 63,000.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ 196,402.00	$ 100,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 1,351,615.00**	**$ 1,533,282.00**	**$ 1,952,874.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 878,446.00**	**$ 1,098,844.00**	**$ 959,120.00**
31	Cash Reserve Percentage			61%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,080,000.00
County Treasurer's Commission at 1% of Line 6	$ 10,800.00
Total Property Tax Requirement	$ 1,090,800.00

LOWER NIOBRARA NRD

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your NRD needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund		$ 1,090,800.00
Bond Fund		$ -
_____	Fund	
_____	Fund	
_____	Fund	
_____	Fund	
Total Tax Request	**	$ 1,090,800.00

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
SINKING FUNDS	$ 180,607.00
WATER PROJECT SINKIN FUND	$ 120,359.00
Total Special Reserve Funds	$ 300,966.00
Total Cash Reserve	$ 959,120.00
Remaining Cash Reserve	$ 658,154.00
Remaining Cash Reserve %	42%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**LOWER NIOBRARA NRD**
ADDRESS	**410 WALNUT ST.**
CITY & ZIP CODE	**BUTTE, NE 68722**
TELEPHONE	**402-775-2343**
WEBSITE	**LNNRD.ORG**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	JOHN ENGELHAUPT	LINDA HOFFMAN	BRITANIE BREWSTER
TITLE /FIRM NAME	Chairperson	TREASURER	ADMINISTRATIVE ASSISTANT
TELEPHONE	402-775-2588	402-583-0036	402-775-2343
EMAIL ADDRESS			BBREWSTER@LNNRD.ORG

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

LOWER NIOBRARA NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,090,800.00
Motor Vehicle Pro-Rate		(2)	$ 2,000.00
In-Lieu of Tax Payments		(3)	$ 250.00
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))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ 28,000.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,121,050.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 30,000.00	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ -	(11)	
Allowable Capital Improvements		(12)	$ 30,000.00
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 319,374.00
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)	$ 355,439.54
TOTAL LID EXCEPTIONS (B)		(19)	**$ 704,813.54**

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*	**$ 416,236.46**

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

LOWER NIOBRARA NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 404,883.13 (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)

18,052,332.00 (2024 Growth per Assessor) / 3,058,504,078.00 (2023 Valuation) = 0.59 % (Multiply times 100 To get %)

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

17 (# of Board Members voting "Yes" for Increase) / 17 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least .75 (75%) of the Governing Body)

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) — 14,170.91 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 419,054.04 (8)

Less: Restricted Funds from Lid Supporting Schedule — 416,236.46 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 2,817.58 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

LOWER NIOBRARA NRD

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
West Knox Rural Water: Well/Water Tank Repairs	$	30,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	30,000.00

LOWER NIOBRARA NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,090,800.00
Motor Vehicle Pro-Rate		(2)	$ 2,000.00
In-Lieu of Tax Payments		(3)	$ 250.00
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))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,093,050.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ -	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 319,374.00
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)	$ 355,439.54
TOTAL LID EXCEPTIONS (B)		(19)	**$ 674,813.54**

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*	**$ 418,236.46**

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

LOWER NIOBRARA NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 404,883.13 (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)

18,052,332.00 (2024 Growth per Assessor) / 3,058,504,078.00 (2023 Valuation) = 0.59 % (Multiply times 100 To get %)

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

17 (# of Board Members voting "Yes" for Increase) / 17 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least .75 (75%) of the Governing Body)

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) — 14,170.91 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 419,054.04 (8)

Less: Restricted Funds from Lid Supporting Schedule — 418,236.46 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 817.58 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Levy Limit Form
Natural Resources Districts

LOWER NIOBRARA NRD

Total Personal and Real Property Tax Request		$ 1,090,800.00 (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)	($ 348,176.00) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 348,176.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 742,624.00 (3)
Valuation (Per the County Assessor)		$ 3,481,767,993.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.021329 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.010000 (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)]		0.031329 (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.

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

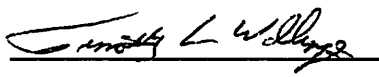
{certification required on or before August 20th of each year}

To: LOWER NIOBRARA NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
LOWER NIOBRARA NRD	NRD	$6,197,813	$1,531,558,494

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



(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Holt County County

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

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges;}

TAX YEAR 2024

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

LOWER NIOBRARA NRD

TO: **PO BOX 350**
BUTTE NE 68722-0350

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
L NIOBRARA NRD	N.R.D.	922,295	99,788,578

**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)

8-7-2024
(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}

TO: LOWER NIOBRARA NRD
LNNRD@NNTC.NET

CORRECTED

TAXABLE VALUE LOCATED IN THE COUNTY OF: KEYA PAHA

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER NIOBRARA NRD	N.R.D.	1,455,665	393,906,845

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

I SUZY WENTWORTH, KEYA PAHA 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.

Suzy Wentworth
(signature of county assessor)

8/22/24
(date)

CC: County Clerk, KEYA PAHA 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 NIOBRARA NATURAL RESOURCE DISTRIC
WADE ELLWANGER, MNGR
PO BOX 350
BUTTE NE 68722-0350

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER NIOBRARA	N.R.D.	3,185,137	753,937,922

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

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

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

CC: County Clerk, KNOX County
CC: County Clerk where district is headquarter, if different county, _____ County

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

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

TO: LOWER NIOBRARA
WADE ELLWANGER
BOX 350
BUTTE, NE 68722-0350

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
NRD	N.R.D.	6,291,422	702,576,154

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

I TAMMY HANEY, BOYD 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.

Tammy L Haney
(signature of county assessor)

8-13-24
(date)

CC: County Clerk, BOYD 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)

Minutes of the Lower Niobrara Natural Resources
Board of Directors Meeting
September 4, 2024

The meeting of the Lower Niobrara Natural Resources District was called to order by Vice-Chairman Lechtenberg at 7:00 P.M. at the Butte Community Center. Vice-Chairman Shane Lechtenberg called attention to the Open Meeting Law and statement of advertisement throughout our district.

Directors Present:

J.J. Pritchett	Kevin Randa	Larry Baumeister	Karl Connell
Deb Hansen	Shaun Higgins	Linda Hoffman	Don Holtgrew
Chuck Zegers	Brian Kaczor	Randy Klawitter	Shane Lechtenberg
Dwain Marcellus	Ray Naprstek		

Directors Absent: Jack Engelhaupt, Curt Morrow, Steve Mahlendorf.

Staff Present: Wade Ellwanger Britanie Brewster Gary Richardson
Guests Present: Scott Brewster.

Approval of Agenda:
Motion was made by Hansen and seconded by Zegers to approve the September 4, 2024 agenda, **Aye**: Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Lechtenberg, Marcellus. **Nay:** None. **Abstain:** None. **Absent:** Naprstek, Morrow, Engelhaupt, Mahlendorf. **MOTION CARRIED**

Approval of the August 5, 2024 Minutes :
Motion was made to approve the August 5, 2024 minutes by Morrow seconded by Randa. **Aye** Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Marcellus. **Nay:** None. **Abstain:** Pritchett, Klawitter, Lechtenberg. **Absent:** Naprstek, Morrow, Engelhaupt, Mahlendorf. **MOTION CARRIED**

Naprstek arrived 7:02pm

Building Presentations:

Scott Brewster presented a proposed building option for the NRD offices.

Gary Richardson presented a proposed building addition for the NRD offices.

Staff and Agency Reports:

Manager's Report : Ellwanger's report was mailed to the directors prior to the Board meeting and a copy attached to the official minutes. Ellwanger reported that the LNNRD and WKRW were both awarded a Water Sustainability Funds Grant. Ellwanger reported he attended the Manager meeting last week in Beatrice.

Programs Assistant Report: McCarthy's report was mailed to the directors prior to the Board meeting and a copy attached to the official minutes. McCarthy was excused for a Windbreak Workshop in Mead. Ellwanger reported that 8th grade Conservation Day will be held October 2, 2024.

Water Resources Report: Richardson's report was mailed to directors prior to the Board meeting and a copy is attached to the official minutes. Richardson reported nitrate samples are complete, and he is currently entering all data for analyzation.

West Knox Rural Water Report: Ebel's report was included in the directors meeting packets and a copy is attached to the official minutes.

BGMA Coordinator Report: Mailed to directors prior to the board meeting and a copy attached to the official minutes.

Association Report: Hansen reported 2 resolutions will be presented at the NARD meeting on September 23, 2024. They will be discussing electronic payments, and monthly meeting requirements. Hansen was named NARD Delegate, Engelhaupt name as delegate.

Agency Reports:

Natural Resources Conservation Service: Adam Nolan's report was included in the meeting packet and a copy attached to the official minutes.

Niobrara Council: Connell reported meeting was held on August 15, 2024. The budget was discussed. Legislative Candidates have been invited to attend the October 17, 2024 meeting.

NE RC&D Report: Hansen reported the meeting was held on August 27, 2024. The NE RC&D will be having a household hazardous waste collection in Wayne in October.

NC RC&D Report: Connell reported they held a meeting on August 14, 2024. They will be holding a tire Amnesty in 2025 in O'Neill and Valentine. They will be having a paper shredding truck September 23rd or October 7th along Hwy 20 and Hwy 12. The NC RC&D hired Carla Stagemeyer to replace Kim Burge.

Friends of the Missouri: No Meeting held.

Missouri Sedimentation Action Coalition: Ellwanger reported the bedload collectors will arrive next week; they will begin sedimentation collection next week. They will hold an information meeting on September 11, 2024 at the Niobrara Fire Hall. The viewing of the Bed Load Collectors will be September 12, 2024 from Niobrara State Park RV Campground spot #25.

Committee Reports:

Budget Committee Report: Ellwanger reported that the FY 2024-2025 valuations increased by 14%. The LNNRD levy decreased by 1%.

** **Approval of FY 2024-2025 Draft Budget Recommendation:**
A motion was made to approve the FY 2024-2025 Budget by Baumeister, seconded by Pritchett . **Aye:** Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor,

Klawitter, Marcellus, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent:** Morrow, Mahlendorf, Engelhaupt. **MOTION CARRIED**

** **Approval of FY 2024-2025 Budget Hearing:**
A motion was made to approve the FY 2024-2025 Budget Resolution of $1,090,800 by Naprstek, seconded by Hansen. **Aye:** Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Marcellus, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent:** Morrow, Mahlendorf, Engelhaupt. **MOTION CARRIED**

The Groundwater Committee Meeting was held prior to the regular monthly meeting of the LNNRD. They discussed the Cease-and-Desist Violation, ARPA contract, and Groundwater Index.

Approval of Cease- and Desist:
A motion was made to approve the recommendation to continue with the Cease-and-Desist Violation proceedings by Klawitter, seconded by Marcellus. **Aye:** Pritchett, Randa, Baumeister, Hansen, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Marcellus, Lechtenberg. **Nay:** Naprstek, Connell, Higgins. **Abstain:** None. **Absent:** Morrow, Mahlendorf, Engelhaupt. **MOTION CARRIED**

ARPA Contract:
A motion was made to approve the recommendations using ARPA funds for well monitoring by Randa, seconded by Zegers. **Aye:** Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Marcellus, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent:** Morrow, Mahlendorf, Engelhaupt. **MOTION CARRIED**

Groundwater Index:
A motion was made to approve the recommendations to proceed with the Groundwater Index by Naprstek, seconded by Higgins. **Aye:** Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Marcellus, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent:** Morrow, Mahlendorf, Engelhaupt. **MOTION CARRIED**

NSWCP Activities:

Approval of NSWCP activities:
A motion was made to fund contracts 2406,2407 and extend 2364 by Hansen seconded by Baumeister. **Aye:** Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Marcellus, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent:** Morrow, Mahlendorf, Engelhaupt. **MOTION CARRIED**

Approval of Treasurer Report:
A motion was made by Klawitter seconded by Randa to approve the September 4, 2024 treasurer's report. **Aye:** Naprstek, Pritchett, Baumeister, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Marcellus, Lechtenberg. **Nay:** Connell. **Abstain:** None. **Absent:** Morrow, Mahlendorf, Engelhaupt. **MOTION CARRIED**

Comment Period:

Excused absent Directors: Morrow, Mahlendorf, Engelhaupt.

Vice-Chairman Lechtenberg declared the meeting adjourned at 9:05 PM.

I, the undersigned Secretary of the Lower Niobrara Natural Resources District hereby certify the foregoing is a true and correct copy of the proceedings had and done by the Board of Directors on September 4, 2024 That all subjects included in the foregoing proceedings were contained in the agenda for at least twenty-four hours prior to the meeting. The minutes of the Chairman and Board of Directors were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body. All news media requesting notification of the time and place of said meeting and the subjects to be discussed at said meeting were notified.

_____Larry Baumeister, Secretary



LOWER NIOBRARA 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 4 day of September 2024, at 2:00 o'clock P.M., at The Lower Niobrara NRD Office 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	$	1,351,615.00
2023-2024 Actual Disbursements & Transfers	$	1,533,282.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	1,952,874.00
2024-2025 Necessary Cash Reserve	$	959,120.00
2024-2025 Total Resources Available	$	2,911,994.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	1,090,800.00
Unused Budget Authority Created For Next Year	$	817.58
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,090,800.00
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 4 day of September 2024, at 3:00 o'clock P.M., at The Lower Niobrara NRD Office 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	1,948,108.00	1,952,874.00	0%
Property Tax Request	$ 969,600.00	$ 1,090,800.00	13%
Valuation	3,058,504,078	3,481,767,993	14%
Tax Rate	0.031702	0.031329	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.027848		

The

Atkinson Graphic

Publisher's Affidavit

STATE OF NEBRASK
COUNTY OF HOLT

Brook D. Curtiss, b
poses and says that
Graphic, a legal new
braska and printed an
County, Nebraska, a
county.

That said Atkinson
has been printed in th
fide circulation of mo
said newspaper has
Holt for more than fift
tion of the annexed
printed in part in an
Graphic at Atkinson,

That the annexed

paper for 1 co

newsapepr proper a

publication of said

August, 20

on the — day o

Subscribed in my

29th day of A

Patsy L

Publication Fee:

$ 196.00 Proofs $ —; Total $ 196.00

LOWER NIOBRARA 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 4 day of September 2024, at 2:00 o'clock P.M., at The Lower Niobrara NRD Office 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	$ 1,351,615.00
2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 1,952,874.00
2024-2025 Necessary Cash Reserve	$ 959,120.00
2024-2025 Total Resources Available	$ 2,911,994.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,090,800.00
Unused Budget Authority Created For Next Year	$ 817.58
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,090,800.00
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 4 day of September 2024, at 3:00 o'clock P.M., at The Lower Niobrara NRD Office 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	1,948,108.00	1,952,874.00	0%
Property Tax Request	$ 960,000.00	$ 1,090,800.00	14%
Valuation	3,058,504,078	3,481,767,993	14%
Tax Rate	0.031702	0.031329	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.027572		

AFFIDAVIT OF PUBLICATION

THE STATE OF NEBRASKA, County of Rock, ss.

Cathy Doke being first duly sworn, on her oath says that she is the Publisher of the Rock County Leader, Inc., a legal newspaper under the Statutes of Nebraska, and printed and published weekly in Bassett, Rock County, Nebraska, and of general circulation in said county.

That said Rock County Leader, Inc., at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Rock more than fifty-two successive weeks prior to the first publication of the annexed notice, and that said newspaper is printed wholly or in part in an office maintained by said Rock County Leader, Inc., at Bassett, Rock County, Nebraska. That the annexed notice was published for 1 successive weeks in the regular and entire issue of said newspaper and not in any supplement thereof.

The first publication of said notice being in the issue of the 28 day of Aug 2024; the last publication being in the issue of the _____ day of _____, ____.

Cathy Doke
Publisher/Editor

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

SEAL

Rock County Clerk

Publication Fees $ 166.75 Paid by _____

LOWER NIOBRARA 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 4 day of September 2024, at 2:00 o'clock P.M., at The Lower Niobrara NRD Office 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	$ 1,351,615.00
2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 1,952,874.00
2024-2025 Necessary Cash Reserve	$ 959,120.00
2024-2025 Total Resources Available	$ 2,911,994.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,090,800.00
Unused Budget Authority Created For Next Year	$ 817.58
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,090,800.00
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 4 day of September 2024, at 3:00 o'clock P.M., at The Lower Niobrara NRD Office 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	1,948,108.00	1,952,874.00	0%
Property Tax Request	$ 960,000.00	$ 1,090,800.00	14%
Valuation	3,058,504,078	3,481,767,993	14%
Tax Rate	0.031702	0.031329	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.027572		

ZNEZ

AFFIDAVIT OF PUBLICATION

CASE NO. _____

Boyd County
State of Nebraska
ss.

} ss.

I, **John Wells**, being first duly sworn depose and say that I am the publisher of

The Butte Gazette
Butte, Nebraska 68722

a legal newspaper under the statutes of Nebraska, printed and published weekly in Boyd County, Nebraska, and of general circulation in said county; that said newspaper at all times herein stated has been printed in the English language, and that said newspaper is printed wholly or in part in offices maintained in Butte and Spencer in said county; that the annexed notice which is made a part of this affidavit was published in said newspaper for

1 successive weeks in the regular and entire issues of said newspaper and not in any supplement thereof, the first publication of said notice being made in the issue of the 29th day of August, 2024 and the last publication being made in the issue of the 29th day of August, 2024.

Jan Wells
Publisher

Subscribed and sworn to before me this 29 day of August A.D., 2024.

Tracy L Birmeier
Notary Public

GENERAL NOTARY - State of Nebraska
TRACY L. BIRMEIER
My Comm. Exp. May 23, 2026

Publication Fee $ 126.06

LOWER NIOBRARA 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 4 day of September 2024, at 2:00 o'clock P.M., at The Lower Niobrara NRD Office 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	$ 1,351,615.00
2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 1,952,874.00
2024-2025 Necessary Cash Reserve	$ 959,120.00
2024-2025 Total Resources Available	$ 2,911,994.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,090,800.00
Unused Budget Authority Created For Next Year	$ 817.58
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,090,800.00
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 4 day of September 2024, at 3:00 o'clock P.M., at The Lower Niobrara NRD Office 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	1,948,108.00	1,952,874.00	0%
Property Tax Request	$ 960,000.00	$ 1,090,800.00	14%
Valuation	3,058,504,078	3,481,767,993	14%
Tax Rate	0.031702	0.031329	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.027572		

The

Crofton Journal

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

Brook D. Curtiss, being duly sworn upon his oath, deposes and says that he is Journal, a legal newspap braska and printed and pub County, Nebraska, and c county.

That said Crofton Journa been printed in the English circulation of more than 30 newspaper has been publi for more than fifty-two wee of the annexed notice, and in part in an office maintai Crofton, Knox County, Nel

That the annexed notic paper for 1 consec newspaper proper and nc publication of said notic August, 2024 on the ____ day of ___

LOWER NIOBRARA 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 4 day of September 2024, at 2:00 o'clock P.M., at The Lower Niobrara NRD Office 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	$ 1,351,615.00
2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 1,952,874.00
2024-2025 Necessary Cash Reserve	$ 959,120.00
2024-2025 Total Resources Available	$ 2,911,994.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,090,800.00
Unused Budget Authority Created For Next Year	$ 817.58
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,090,800.00
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 4 day of September 2024, at 3:00 o'clock P.M., at The Lower Niobrara NRD Office 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	1,948,108.00	1,952,874.00	0%
Property Tax Request	$ 960,000.00	$ 1,090,800.00	14%
Valuation	3,058,504,078	3,481,767,993	14%
Tax Rate	0.031702	0.031329	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.027572		

Subscribed in my pres
29th day of Aug

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 132.00 Proofs $ — ; Total $ 132.00

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of Keya Paha }

Amy Johnson (name), being first duly sworn, deposes and says she (he or she) is the Editor (position) of Springview Herald (name of publication) a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Springview (name of town),

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 28, 24
(dates)

Amy Johnson
(signature)

Subscribed to in my presence and sworn to before me this 29th day of August 2024

Susan K. Swim
Notary Public

Publication Fee $ 90.56

SUSAN K. SWIM
General Notary State of Nebraska
My Commission Expires
November 19, 2026.

LOWER NIOBRARA 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 4 day of September 2024, at 2:00 o'clock P.M., at The Lower Niobrara NRD Office 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	$ 1,351,615.00
2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 1,952,874.00
2024-2025 Necessary Cash Reserve	$ 959,120.00
2024-2025 Total Resources Available	$ 2,911,994.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,090,800.00
Unused Budget Authority Created For Next Year	$ 817.58
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,090,800.00
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 4 day of September 2024, at 3:00 o'clock P.M., at The Lower Niobrara NRD Office 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	1,948,108.00	1,952,874.00	0%
Property Tax Request	$ 960,000.00	$ 1,090,800.00	14%
Valuation	3,058,504,078	3,481,767,993	14%
Tax Rate	0.031702	0.031329	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.027572		

ZNEZ

SUSAN K. SWAM
General Notary State of Nebraska
My Commission Expires
November 19, 2026

Publisher's Affidavit

STATE OF NEBRASKA } SS.
COUNTY OF KNOX

Lisa M. Wessendorf, being duly sworn, deposes and says she is the Publisher of THE VERDIGRE EAGLE, a weekly legal newspaper having a bona fide circulation of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks last prior to the first published of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Verdigre, Knox County, Nebraska, that being the place of publication of said newspaper.

That the annexed notice was printed and published in said newspaper one time in all issues of said newspaper and not in a supplement on August 29, 2024.

Lisa M. Wessendorf

Subscribed in my presence and sworn to before me this 19th day of September, 2024.

Patricia A Grim
Notary Public

GENERAL NOTARY - State of Nebraska
PATRICIA A. GRIM
My Comm. Exp. June 14, 2025

Fed. Identification Number: 45-4014661

Publication Fees.....$_____

Affidavit Fee .....$_____

TOTAL.....$_____

LOWER NIOBRARA 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 4 day of September 2024, at 2:00 o'clock P.M., at The Lower Niobrara NRD Office 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	$ 1,351,615.00
2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 1,952,874.00
2024-2025 Necessary Cash Reserve	$ 959,120.00
2024-2025 Total Resources Available	$ 2,911,994.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,090,800.00
Unused Budget Authority Created For Next Year	$ 817.58
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,090,800.00
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 4 day of September 2024, at 3:00 o'clock P.M., at The Lower Niobrara NRD Office 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	1,948,108.00	1,952,874.00	0%
Property Tax Request	$ 960,000.00	$ 1,090,800.00	14%
Valuation	3,058,504,078	3,481,767,993	14%
Tax Rate	0.031702	0.031329	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.027572		

Publish: August 29, 2024
ZNEZ

AFFIDAVIT OF PUBLICATION

THE STATE OF NEBRASKA, Holt County, ss:

James T. Miles being first duly sworn upon his oath deposes and says that he is the Editor of the Holt County Independent, a legal newspaper under the Statutes of Nebraska and printed and published weekly in O'Neill, Holt County, Nebraska, and of general circulation in said county. That the said Holt County Independent at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Holt for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed wholly or in part in an office maintained by said Holt County Independent, at O'Neill, Holt County, Nebraska. That the annexed notice was published in said newspaper for 1 successive week in the regular and entire issue of said newspaper and not in any supplement thereof, the first publication of said notice being in the issue of the 29th day of August, 2024, the last publication being in the issue of the 29th day of August, 2024.

And further affiant saith not.

James T. Miles

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

Joni Isom

Notary Public

16.5" @ $6.00/col. inch Publisher's Fees $99.00

GENERAL NOTARY - State of Nebraska
JONI ISOM
My Comm. Exp. April 17, 2026

LOWER NIOBRARA 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 4 day of September 2024, at 2:00 o'clock P.M., at The Lower Niobrara NRD Office 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	$ 1,351,615.00
2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 1,952,874.00
2024-2025 Necessary Cash Reserve	$ 959,120.00
2024-2025 Total Resources Available	$ 2,911,994.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,090,800.00
Unused Budget Authority Created For Next Year	$ 817.58
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,090,800.00
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 4 day of September 2024, at 3:00 o'clock P.M., at The Lower Niobrara NRD Office 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	1,948,108.00	1,952,874.00	0%
Property Tax Request	$ 960,000.00	$ 1,090,800.00	14%
Valuation	3,058,504,078	3,481,767,993	14%
Tax Rate	0.031702	0.031329	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.027572		

Minutes of the Lower Niobrara Natural Resources
Board of Directors Meeting
August 5, 2024

The meeting of the Lower Niobrara Natural Resources District was called to order by Chairman Engelhaupt at 7:05 P.M. at the Butte Community Center. Chairman Jack Engelhaupt called attention to the Open Meeting Law and statement of advertisement throughout our district.

Directors Present:

Dwain Marcellus	Curt Morrow	Ray Naprstek	Kevin Randa
Larry Baumeister	Karl Connell	Deb Hansen	Shaun Higgins
Linda Hoffman	Don Holtgrew	Chuck Zegers	Brian Kaczor
Randy Klawitter	Jack Engelhaupt		

Directors Absent: J. J. Pritchett, Steve Mahlendorf, Shane Lechtenberg.

Staff Present: Wade Ellwanger Britanie Brewster Connie McCarthy Gary Richardson
Guests Present: Adam Nolan.

Approval of Agenda:
Motion was made by Marcellus and seconded by Zegers to approve the August 5, 2024 agenda, **Aye**: Marcellus, Morrow, Naprstek, Randa, Baumeister, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt. **Nay:** Connell. **Abstain:** None. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

Approval of the June 3, 2024 Minutes :
Motion was made to approve the July 1, 2024 minutes by Morrow seconded by Randa. **Aye:** Morrow, Naprstek, Randa, Baumeister, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Engelhaupt . **Nay:** Connell. **Abstain:** Marcellus, Hansen, Klawitter. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

Staff and Agency Reports:

Manager's Report : Ellwanger's report was mailed to the directors prior to the Board meeting and a copy attached to the official minutes. Ellwanger reported the state audit was final, and a copy of the final letter was mailed to all directors. Governor Pillen requested a meeting with NRD Managers and one director from each district on July 30, 2024. Ellwanger stated he attended the meeting with Director Dwain Marcellus in Lincoln. There they discussed water usage and reporting, there is currently no reporting of real time water usage for the state. Discussion was held on water usage and what this process looks like for the NRD.

Programs Assistant Report: McCarthy's report was mailed to the directors prior to the Board meeting and a copy attached to the official minutes. McCarthy reported the BGMA teacher's flyer is almost complete. It will be sent out to all area teachers sharing the information that we have to offer to schools. She stated that in July she presented to 12 students from Omaha, sharing what the NRD does. Chemigation inspections will be completed this week. McCarthy stated the Annual Conference will take place September 23-24, 2024 in Kearney. Please consider registering and attending.

Water Resources Report: Richardson's report was mailed to directors prior to the Board meeting and a copy is attached to the official minutes. Richardson reported nitrate samples are 81% complete with 40 samples left to complete.

West Knox Rural Water Report: Ebel's report was included in directors meeting packets and a copy is attached to the official minutes.

BGMA Coordinator Report: Mailed to directors prior to the board meeting and a copy attached to the official minutes.

Association Report: Hansen reported legislators are currently in a special session to discuss property taxes and political subdivisions levy authority.

Agency Reports:

Natural Resources Conservation Service: Adam Nolan's report was included in the meeting packet and a copy attached to the official minutes.

Niobrara Council: Connell reported meeting was held to discuss the Budget and Personnel.

NE RC&D Report: No Report.

NC RC&D Report: No Report

Friends of the Missouri: No Meeting held.

Missouri Sedimentation Action Coalition: Ellwanger reported the bedload collectors will arrive next week; they will begin sedimentation collection as soon as they have the all clear. Once collection begins they will hold a field day to observe the bedload collectors.

Committee Reports:

Budget Committee Report: Meeting held 7/24/2024 at the Lower Niobrara NRD Office. Ellwanger presented the 2024-2025 FY draft budget PowerPoint covering changes from the 2023-2024 FY Budget.

** **Approval of Additional 1% Board Approved Restricted Fund Increase Recommendation:**
A motion was made to approve the Additional 1% Board Approved Restricted Fund Increase Recommendation by Hansen, seconded by Hoffman. **Aye:** Marcellus, Morrow, Naprstek, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt. **Nay:** None. **Abstain:** None. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

Approval of FY 2024-2025 Draft Budget Recommendation:
A motion was made to approve the FY 2024-2025 Draft Budget Recommendation by Kaczor, seconded by Marcellus. **Aye:** Marcellus, Morrow, Naprstek, Randa, Baumeister, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt. **Nay:** Connell . **Abstain:** None. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

Approval of FY 2024-2025 Budget Hearing:

A motion was made to approve the FY 2024-2025 Budget Hearing for September 4, 2024 from 2:00p.m. to 3:00 p.m. at the NRD Office by Randa, seconded by Holtgrew. **Aye:** Marcellus, Morrow, Naprstek, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt. **Nay:** None. **Abstain:** None. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

Approval of FY 2024-2025 Levy Hearing:
A motion was made to approve the FY 2024-2025 Levy Hearing for September 4, 2024 from 3:00p.m. to 4:00 p.m. at the NRD Office by Higgins, seconded by Zegers. **Aye:** Marcellus, Morrow, Naprstek, Randa, Baumeister, Connell, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt. **Nay:** None. **Abstain:** None. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

Operations Committee Report: Meeting was held prior to the regular monthly meeting of the LNNRD. They discussed the vehicle proposals and the BGMA educator position.

Approval of Vehicle Purchase:
A motion was made to approve the recommendation to purchase the Ford Explorer from Moody Motors if it meets all criteria, if criteria is not met, to purchase the Chevy Tahoe from Billions by Kaczor, seconded by Higgins. **Aye:** Marcellus, Morrow, Naprstek, Randa, Baumeister, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt. **Nay:** Connell . **Abstain:** None. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

NSWCP Activities:

McCarthy reported that we had 1 cancelation, and 19 completions. McCarthy requested the approval of application 2400 Kelly Reiser, 2401 Troy Reiser, and 2404 Jerry Zuhlke.

Approval of NSWCP activities:
A motion was made to fund contracts 2400,2401 and 2404 by Morrow seconded by Randa. **Aye:** Morrow, Naprstek, Randa, Hansen, Hoffman, Holtgrew, Zegers, Kaczor, Engelhaupt. **Nay:** Marcellus, Baumeister, Connell, Higgins, Klawitter. **Abstain:** None. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

Approval of Treasurer Report:
A motion was made by Higgins seconded by Zegers to approve the August 5, 2024 treasurer's report. **Aye:** Marcellus, Morrow, Naprstek, Randa, Baumeister, Hansen, Higgins, Hoffman, Holtgrew, Zegers, Kaczor, Engelhaupt. **Nay:** Connell, Klawitter. **Abstain:** None. **Absent:** Pritchett, Lechtenberg, Mahlendorf. **MOTION CARRIED**

Comment Period:

Excused absent Directors: Pritchett, Lechtenberg, Mahlendorf.

Chairman Engelhaupt declared the meeting adjourned at 8:49 PM.

I, the undersigned Secretary of the Lower Niobrara Natural Resources District hereby certify the foregoing is a true and correct copy of the proceedings had and done by the Board of Directors on August 5, 2024 That all subjects included in the foregoing proceedings were contained in the agenda for at least twenty-four hours prior to the meeting. The minutes of the Chairman and Board of Directors were in written form and available for public inspection within ten working days and

prior to the next convened meeting of said body. All news media requesting notification of the time and place of said meeting and the subjects to be discussed at said meeting were notified.

_____Larry Baumeister, Secretary

DRAFT

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. LNNRD2024-01

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of LOWER NIOBRARA NRD passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of LOWER NIOBRARA NRD resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	1,090,800.00
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 13.84 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.027848 per $100 of assessed value.

4. LOWER NIOBRARA NRD proposes to adopt a property tax request that will cause its tax rate to be 0.031329 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of LOWER NIOBRARA NRD will increase (or decrease) last year's budget by 0.24 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by RAY NAPRSTEK, seconded by DEB HANSEN to adopt Resolution #LNNRD 2024 -01.

Voting yes were:	Voting no were:
RAY NAPRSTEK	
J.J. PRITCHETT	
KEVIN RANDA	
LARRY BAUMEISTER	
KARL CONNELL	
DEB HANSEN	
SHAUN HIGGINS	
LINDA HOFFMAN	
DON HOLTGREW	
CHUCK ZEGERS	
BRIAN KACZOR	
RANDY KLAWITTER	
DWAIN MARCELLUS	
SHANE LECHTENBERG	

Dated this 4TH day of SEPTEMBER, 2024

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

LOWER NIOBRARA NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
NARD/ IOWA DNR		TREE PROGRAM	$ 15,890.00
LEWIS AND CLARK NRD KNOX COUNTY		% OF NRCS SECRETARY	$ 22,712.00
UPPER ELKHORN NRD HOLT COUNTY		% OF NRCS SECRETARY	$ 27,240.00
LOWER NIOBRARA NRD BOYD COUNTY		% OF NRCS SECRETARY	$ 35,192.00
NARD		DUES/ HEALTH INSURANCE/RETIREMENT	$ 164,567.00
LOWER ELKHORN NRD		TREE PLANTING/LEGAL	$ 49,268.00
MIDDLE NIOBRARA NRD		TREE PLANTING/ I& E	$ 4,505.00

Total Amount used as Lid Exemption $ 319,374.00