2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Lower Republican 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:

$	1,763,965.00	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	1,763,965.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	$	400,000.00
Interest	$	68,195.00
Total Bonded Indebtedness	$	468,195.00

$ 5,101,808,464.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] 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 Republican 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	$ 423,464.00	$ 905,591.00	$ 808,017.22
3	Investments	$ 7,055,855.00	$ 7,728,831.00	$ 8,412,277.00
4	County Treasurer's Balance	$ 18,262.00	$ 23,019.00	$ 31,376.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 7,497,581.00**	**$ 8,657,441.00**	**$ 9,251,670.22**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,256,062.00	$ 1,252,190.94	$ 1,746,500.00
7	Federal Receipts	$ 329,730.00	$ 1,546,024.00	$ 3,057,646.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 3,028.00	$ 3,281.18	$ 3,280.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 297,365.00	$ 635,351.00	$ 4,053,343.00
11	State Receipts: Property Tax Credit	$ 112,896.00	$ 124,939.26	
12	Local Receipts: Nameplate Capacity Tax	$ 22,655.00	$ 20,240.00	$ 20,000.00
13	Local Receipts: In Lieu of Tax	$ 58.00	$ 87.55	$ 85.00
14	Local Receipts: Other	$ 3,257,800.00	$ 3,636,710.29	$ 2,914,327.00
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)	**$ 12,777,175.00**	**$ 15,876,265.22**	**$ 21,046,851.22**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 4,048,791.00	$ 6,542,370.00	$ 14,294,472.00
20	Capital Improvements (Real Property/Improvements)	$ 4,762.00	$ -	$ 1,000,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 39,351.00	$ 55,525.00	$ 125,799.00
22	Debt Service: Bond Principal & Interest Payments	$ 26,830.00	$ 26,700.00	$ 26,570.00
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**			
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**			
25	Debt Service: Other	$ -	$ -	$ -
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)	**$ 4,119,734.00**	**$ 6,624,595.00**	**$ 15,446,841.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 8,657,441.00**	**$ 9,251,670.22**	**$ 5,600,010.22**
31	Cash Reserve Percentage			39%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,746,500.00
County Treasurer's Commission at 1% of Line 6	$ 17,465.00
Total Property Tax Requirement	$ 1,763,965.00

Lower Republican 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		$ 1,763,965.00
Bond Fund		$ -
_____	Fund	
_____	Fund	
_____	Fund	
_____	Fund	
Total Tax Request	**	$ 1,763,965.00

** 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
Total Special Reserve Funds	$ -

Total Cash Reserve	$	5,600,010.22
Remaining Cash Reserve	$	5,600,010.22
Remaining Cash Reserve %		39%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Lower Republican NRD**
ADDRESS	**PO Box 618**
CITY & ZIP CODE	**Alma 68920**
TELEPHONE	**308-928-2182**
WEBSITE	www.lrnrd.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Marlin Murdoch	Todd Siel	Karen Labenz, CPA
TITLE /FIRM NAME	Chairperson	General Manager	Dana F Cole and Company, LLP
TELEPHONE	308-473-5645	308-928-2182	308-832-1099
EMAIL ADDRESS	n/a	tsiel@lrnrd.org	labenz@danacole.com

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

[ ] Board Chairperson

[x] Clerk / Treasurer / Superintendent / Other

[ ] Preparer

Lower Republican NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,763,965.00
Motor Vehicle Pro-Rate		(2)	$ 3,280.00
In-Lieu of Tax Payments		(3)	$ 85.00
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)	$ 20,000.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,787,330.00**

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)	
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)	$ 779,646.53
TOTAL LID EXCEPTIONS (B)		(19)	**$ 779,646.53**

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19*	**$ 1,007,683.47**

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

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

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

974,701.20
(1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)**

2.50 %
(2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%**

\- %
(3)

35,840,928.00	/	4,605,697,684.00	=	0.78 %
2024 Growth per Assessor		2023 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**

1.00 %
(4)

8	/	9	=	88.89 %
# 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

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)

34,114.54
(7)

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

1,008,815.74
(8)

Less: Restricted Funds from Lid Supporting Schedule

1,007,683.47
(9)

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

1,132.27
(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 Republican NRD

Total Personal and Real Property Tax Request		$ 1,763,965.00 (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)	($ 510,180.84) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 510,180.84) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 1,253,784.16 (3)
Valuation (Per the County Assessor)		$ 5,101,808,464.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.024575 (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)]		0.034575 (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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Lower Republican NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Natural Resources Conservation Service	Ongoing	Office Agreement, RC&D Support with Twin Valley Weed Management through Trailblazer, Buffer Strip Program, RCPP	
United States Geological Service	Ongoing	Data collection and recording	
Natural Resources Conservation Service and the Nebraska Department of Natural Resources	Ongoing	Nebraska Soil and Water Conservation Program	
Nebraska Department of Energy and Environment	Ongoing	Water Well Decommissioning Program, Chemigation	
Nebraska Department of Natural Resources	Ongoing	Intergrated Management Plan	
Nebraska Game and Parks Commission	Ongoing	Office Space Agreement, Corners for Wildlife with Pheasants Forever, Project WILD - Habitat for Wildlife	
Little Blue Natural Resources District	Ongoing	Salary Agreement, Special Protection Area work sharing agreement	
Platte Republican Diversion Project Interlocal Agreement with Tri-Basin Natural Resources District	Ongoing	Interlocal agreement for the development of a diversion structure with a water services agreement with Central Nebraska Public Power Irrigation	
Nebraska Cooperative Republican Platte Enhancement project - Upper, Middle and Twin Platte Natural	Ongoing	Groundwater Augmentation project	
CPNRD, LRNRD, SPNRD, TBNRD, TPNRD, UNWNRD, URNRD, NARD	Ongoing	Nebraska Appropriated Basins Coalition	
LRNRD / NARD	Ongoing	LRNRD Tree Program	

Total Amount used as Lid Exemption $ -

See Accompanying Summary of Significant Assumptions and Accountants' Report.

Proof of Publication

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

I, Beverly Bayley, of lawful age, being duly sworn upon oath states that she is employeed by,

THE HARLAN COUNTY JOURNAL

A weekly newspaper printed in the State of Nebraska, and published in and of general circulation in Harlan County, Nebraska, with a generally paid circulation on a yearly basis in Harlan County, Nebraska, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Nebraska, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication hereof being made as aforesaid on the 5th day of Sept, 2024 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

in which 9 point type and 9.5 pica width was used in the setting of said notice.

Total Line Count:	
Cost per line (1st insertion):	$0.3684
Cost per line (subsequent insertion):	$0.3206
Box Format Size - Column inch total:	
Cost per box ($7.25 pci):	9
Notary Fee (total):	
Total:	$ 65.25

Sign Beverly Bayley

Subscribed and sworn before this 4 day of September, 2024.

Stacy D. Rogers
Notary Public

My Commission expires: March 30 2028

THIS IS NOT A STATEMENT

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm. Expires MARCH 30, 2028

First published in the September 5, 2024 edition of the Harlan County Journal 1x

Lower Republican 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 12th day of September 2024, at 1:30 o'clock P.M., at Lower Republican District office in Alma 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.

/s/ Todd Siel

2022-2023 Actual Disbursements & Transfers	$ 4,119,734.00
2023-2024 Actual Disbursements & Transfers	$ 6,824,595.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 15,446,841.00
2024-2025 Necessary Cash Reserve	$ 5,600,010.22
2024-2025 Total Resources Available	$ 21,046,851.22
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,763,965.00
Unused Budget Authority Created For Next Year	$ 1,132.27
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,763,965.00
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 12th day of September 2024, upon the conclusion of the budget hearing, at Lower Republican District office in Alma 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	16,206,004.00	15,446,841.00	-5%
Property Tax Request	$ 1,400,824.00	$ 1,763,965.00	26%
Valuation	4,605,697,684	5,101,808,464	11%
Tax Rate	0.030415	0.034575	14%
Tax Rate if Prior Tax Request was at Current Valuation	0.027457		

ZNEZ

Valuations for LRNRD - August , 2024 updated 082024

County	Taxable Value	Attrib. To Growth
Furnas	1,279,216,165	13,417,611
Harlan	1,359,833,498	9,573,474
Franklin	1,145,846,499	3,739,327
Webster	898,366,167	648,830
Nuckolls	418,546,135	8,461,686
Totals	5,101,808,464	35,840,928

Amount of Property Taxes Needed		1,763,965
Amt of Property Tax Interstate Compact Activities		0
		1,763,965
Levy	0.000346	
	0.034575	per $100

Note: Attributable growth divided by last years valuation - if % is more than 2.5%, can use the difference as allowable growth under the lid automatically.

Last Year's Valuation	4,605,697,684
Allowable Growth Under Lid =	0.007781867

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: LRNRD

TAXABLE VALUE LOCATED IN THE COUNTY OF: FURNAS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LR NRD	N.R.D.	13,417,611	1,279,216,165

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

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

08/13/24
(date)

CC: County Clerk, FURNAS County
CC: County Clerk where district is headquarter, if different county, Harlan 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: LRNRD

TAXABLE VALUE LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
LRNRD GENERAL	NRD	$9,573,474	$1,359,833,498

I Kim Fouts, Harlan 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.

COUNTY ASSESSOR * OFFICIAL * SEAL HARLAN COUNTY NEBRASKA

Kim Fouts

(signature of county assessor)

08/15/2024

(date)

CC: County Clerk, Harlan County, NE County

CC: County Clerk where district is headquartered, if different county, Harlan 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)

RECEIVED AUG 19 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}

LOWER REPUBLICAN NRD

TO: **PO BOX 618**
ALMA, NE 68920

TAXABLE VALUE LOCATED IN THE COUNTY OF: FRANKLIN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
NRD	N.R.D.	3,739,327	1,145,846,499

**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 DALLMAN, FRANKLIN 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 A Dallman
(signature of county assessor)

8-14-2024
(date)

CC: County Clerk, FRANKLIN County
CC: County Clerk where district is headquarter, if different county, HARLAN 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)

RECEIVED AUG 19 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 REPUBLICAN NRD
SHIRLEE POYSER
PO BOX 618
ALMA NE 68920

TAXABLE VALUE LOCATED IN THE COUNTY OF: WEBSTER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER REPUBLICAN NRD	N.R.D.	648,830	898,366,167

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

I TAMI SCHEUNEMAN, WEBSTER 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.

Tami Scheuneman
(signature of county assessor)

8/15/2024
(date)

CC: County Clerk, WEBSTER County
CC: County Clerk where district is headquarter, if different county, HARLAN 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}

LOWER REPUBLICAN NRD

TO: **PO BOX 618**
ALMA NE 68920

TAXABLE VALUE LOCATED IN THE COUNTY OF: NUCKOLLS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER REPUBLICAN NRD	N.R.D.	8,461,686	418,546,135

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

I SUSAN M ROGERS , NUCKOLLS 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.

Susan M Rogers
(signature of county assessor)

8-14-2024
(date)

CC: County Clerk, NUCKOLLS County
CC: County Clerk where district is headquarter, if different county, HARLAN 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)

LOWER REPUBLICAN
NATURAL RESOURCES DISTRICT

RESOLUTION NO. LR-09122024-01

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Lower Republican 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 the Lower Republican NRD resolves that:

1. The 2024-2025 property tax request be set at $1,763,965.00

2. The total assessed value of property differs from last year's total assessed value by 10.77 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 $ .027457 per $100 of assessed value.

4. Lower Republican NRD proposes to adopt a property tax request that will cause its tax rate to be $.034575 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lower Republican NRD will increase (or decrease) last year's budget by -4.68 percent.

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

Motion by Tim Kahrs, seconded by Dave Bartels to adopt Resolution # LR-09122024-01.

Voting yes were: Clark Andrews, David Bartels, Lee Fintel, Troy Fletcher, Chris Grams, Matt Harrison, Tim Kahrs, Marlin Murdoch, Brad Wulf,

Voting no were: None

Dated this 12th day of September 2024.

LRNRD

LOWER REPUBLICAN NRD
BOARD MEETING MINUTES
Lower Republican NRD Meeting Room, 30 North John, Alma, NE
September 12th, 2024, LRNRD Board Meeting, immediately following the 1:30pm Budget Hearing

Meeting notices were published in the Harlan County Journal and on the District Website at www.lrnrd.org.

FY 2025 Budget Hearing

A Notice of Budget Hearing & Summary Hearing, and Public Meeting Notice was published in the Harlan County Journal on September 5th, 2024, and on the District Website at www.lrnrd.org.

FY2025 BUDGET HEARING & SUMMARY PUBLIC HEARING

The Lower Republican NRD FY25 Budget Hearing was called to order by Chairman Marlin Murdoch at 1:30pm. The notice to this hearing was published in the Harlan County Journal on September 5th, 2024. Manager Todd Siel provided the proof of publication affidavit for the notice. The chairperson provided notice that the location of the current copy of the statutes dealing with public meetings laws is located on the south wall. Siel presented an outline of the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Three (3) copies of the budget were available for public review. County Valuations were reviewed, and the amount of the property tax request in the draft budget document is $1,763,965; this would equate to a tax rate of 0.034575 cents per $100 of assessed value. The total assessed value of property differs from last year's total assessed value by 10.77%. Based on the proposed property tax request and changes in other revenue and grants, the total operating budget of the LRNRD will be under last year's by 4.68%. The floor was then opened for public comment on the proposed budget statement. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so. There were no comments from the public.

Chairman Marlin Murdoch closed the budget hearing at 1:40pm.

BOARD OF DIRECTORS MEETING:

Meeting notices were published in the Harlan County Journal, posted in the District NRCS Office's and on the District Website at www.lrnrd.org.

Chairperson Marlin Murdoch called the meeting of the Lower Republican NRD Board of Directors to order with an invitation to prayer at 1:40pm. The chairperson provided notice that the location of the current copy of the statute dealing with public meetings laws is located on the south wall. Guests were asked to sign the attendance roster.

Excused Absences: Don Duffy, Toby tenBensel.

Directors present: Clark Andrews, David Bartels, Lee Fintel, Troy Fletcher, Chris Grams, Matt Harrison, Tim Kahrs, Marlin Murdoch, Brad Wulf.

Others present: Jerry Kovarik, NRCS, Chelsea Erickson, KS DWR, Stockton, KS, Nate Munter, Tri-Basin NRD.

Staff present: Todd Siel, Nick Simonson, Shirlee Poyser.

MATERIAL E-MAILED OUT PRIOR TO THE MEETING & AVAILABLE AT THE MEETING

Agenda
LRNRD Board Meeting Minutes,8/24
LRNRD/RWP Treasurer's Report, 8/24
NRCS Staff Report, 9/24
FY2025 LRNRD Draft Budget

Comments from the Public: None.

Motion #1 by Tim Kahrs seconded by Troy Fletcher to approve the August minutes as presented. Motion carried. Ayes 9 Nays 0, Absent 2. Don Duffy, Toby tenBensel.

Motion #2 by Tim Kahrs seconded by Dave Bartels to approve the LRNRD and Rural Water Treasurer's reports. Motion carried. Ayes 9 Nays 0, Absent 2. Don Duffy, Toby tenBensel.

NRCS Staff Report: Jerry Kovarik gave the NRCS report. Jerry reported on EQIP, CRP, CSP and the Unfunded Cooperative Agreement.

LRNRD Staff Report: Simonson gave the NRD manager's report. Nick and Todd attended the manager's retreat in Beatrice on August 26-28 although, Todd left Tuesday evening to attend the RRCA meeting in Colby, KS on the 28th. There was discussion regarding the special session and the fact that the NRDs were part of the talks to reduce the property tax burden by removing local control of funding (LB 67, Justin Wayne).

Manager Todd Siel presented the LRNRD FY2025 draft budget, the process and reasoning for the approval of the additional 1% increase in Restricted Funds Authority, and LRNRD Tax Resolution LR-09122024-01 to the board for consideration and approval.

** **Motion #3 by Brad Wulf seconded by Chris Grams to approve the increase in Restricted Funds Authority by an additional 1%. Motion carried. Ayes 8 Nays 1, Matt Harrison. Absent 2. Don Duffy, Toby tenBensel.**

** **Motion #4 by David Bartels seconded by Clark Andrews to approve the FY2025 LRNRD Budget as presented. Motion carried. Ayes 9 Nays 0, Absent 2. Don Duffy, Toby tenBensel.**

** **Motion #5 by Tim Kahrs seconded by David Bartels to approve the LRNRD Tax Resolution LR-09122024-01, as required by Nebraska Revised Statute 77-1632, setting the property tax request at $1,763,965.00 ($.034575 per $100 of assessed value). Motion carried. Ayes 9 Nays 0, Absent 2. Don Duffy, Toby tenBensel.**

Variance Request approvals: Nick discussed the Haussermann Farms contiguous acre trade with the board.

Rural Water Update: Kyle Largent has been training as the new Superintendent for the Rural Water System. Kyle has spent time going around the system with Jim Zimmermann and now taken over the duties. The Riverton expansion project is also moving forward. NRD Managers met with Chris Miller last week and had a good discussion on where to start and the steps needed to move forward. They had discussion on the best way to maximize the efficiencies when adding to the system. There will be several different aspects of the project, and we will work closely with Miller & Associates to keep everything moving forward smoothly.

RRCA Forecast: Todd was able to attend the RRCA meeting in Colby, KS on August 28th. As has been the case over the last few years, the meeting was uneventful compared with meetings in the past.

Platte Republican High Flow Diversion: Nate Munter, Tri-Basin Land Manager, said the solar submersible pump was installed, with funding provided through the EQIP contract. There is a prescribed burn planned for approximately 1,600 acres that the PRD will join, and we will repair additional cross-fence at the same time.

Flag Creek: Manager Nick and Todd will meet with DNR and Olsson's in Lincoln. They will discuss the Phase 1 regional sub model that Olsson's prepared and ways to improve conveyance to avoid areas where water gets backed up. We will plan to move forward with Phase 2 with the project.

NCOPE: No update.

Watershed & Flood Prevention Operations Environmental Assessment Plan and Design (WFPO EA Plan): The State office will be submitting the first version of Turkey Creek to the National office on Friday.

WaterSMART Telemetry Meters: The NRD will be gearing up for our second round of meter installation. McCrometer hired Jorge Gutierrez to replace Chad. Jorge has been training with the McCrometer team both here and in California over the last few weeks. As mentioned in August, the Research and Development team at McCrometer has been working to make a more durable meter with a smaller head unit that retains all the functionality of the current meters. Included in the manager's report are a few pictures that show the new design of the FlowCom head on the meters that we have been installing.

NARD Annual Conference: This year's annual conference is September 22-24, at the Younes Conference Center in Kearney. This conference provides the opportunity to discuss a wide range of important natural resources issues with other NRD directors, state agencies, and many other entities.

Other Business: The next board meeting will be held on October 10th, 2024, at 8:00am, as a virtual option meeting for both directors and the public.

Motion #6 by Lee Fintel seconded by Matt Harrison to approve changing the October 10th, 2024, board meeting time to 8 am. This will be a virtual option meeting for both directors and the public. Motion carried. Ayes 9, Nays 0, Absent 2. Don Duffy, Toby tenBensel.

Motion #7 by Clark Andrews seconded by Chris Grams to move that the Board go into Closed Session at 2:38pm to discuss Contractual Negotiations, Imminent Litigation and Personnel. Motion carried. Ayes 9 Nays 0, Absent 2. Don Duffy, Toby tenBensel.

Motion #8 by Clark Andrews seconded by Chris Grams to move that the Board come out of Closed Session at 3:54pm and declare that no actions of the board, official or unofficial, were taken during said Closed Session. Motion carried. Ayes 9 Nays 0, Absent 2. Don Duffy, Toby tenBensel.

The next regularly scheduled board meeting will be held on October 10th, 2024, at 8:00am, with a virtual option for both directors and the public. Virtual meeting details will be posted on our website.

The meeting was adjourned at 3:54pm.

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Secretary Date

Recorded and distributed by: Shirlee Poyser, Administrative Assistant
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LOWER REPUBLICAN NATURAL RESOURCE DISTRICT, NEBRASKA
ASSUMPTIONS AND LIMITING CONDITIONS
(SEE ACCOUNTANTS' REPORT)

This financial forecast presents to the best of management's knowledge and belief, the District's expected cash receipts and expenditures for the forecast periods. Accordingly, the forecast reflects management's judgement as of the date of this forecast, the expected conditions and its expected course of action. The assumptions disclosed herein are those that management 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.

General - The budget for the year ended June 30, 2025 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues - Ordinary revenues are based upon prior year amounts. A significant continuing source of revenue includes an occupation tax at $7 per certified irrigated acre and is collected by the respective County Treasurer's office. An amount of approximately $6,110,000 has been included as federal and state grants that have been applied for. No other significant sources or increases are expected.

Expenditures – Expenditures for the year ended June 30, 2025, are based in general on historical amounts adjusted for a reasonable inflation rate and reserves allowed for unexpected or emergency situations. The District plans to expend the occupational tax funds collected on the maintenance and operations of the N-Corpe and Platte River Republican Diversion joint ventures in an amount of approximately $3,210,000. An amount of $8,699,000 for other water conservation projects has been included. Capital outlay is for expected purchases in the 2024-2025 fiscal year. Debt payments include bond payments per the amortization schedules.

ACCOUNTANTS' COMPILATION REPORT

Board of Directors,
Lower Republican Natural Resource District
Alma, Nebraska

Management is responsible for the accompanying cash basis financial forecast of Lower Republican Natural Resource District, which comprises the forecasted statement of cash receipts and disbursements for the year ending June 30, 2025, including the related summaries of significant assumptions included in the accompanying prescribed form, in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying comparative historical financial statements of cash receipts and disbursements of Lower Republican Natural Resource District for the years ended June 30, 2024 and 2023, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the financial statements 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 these financial statements.

These forecasted and historical statements of cash receipts and disbursements and accompanying schedules 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 a presentation in accordance with the accounting principles generally accepted in the United States of America.

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 these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for 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 District's forecasted statement of cash receipts and disbursements. Accordingly, this forecast is not designed for those who are not informed about such matters.

Dana F. Cole & Company LLP

Minden, Nebraska
August 28, 2024