2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

LOWER NIOBRARA NRD

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

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:

$	1,300,375.00	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	1,300,375.00	**Total Personal and Real Property Tax Required**

$	3,950,786,210.00	**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, 2025

Principal	$	414,630.85
Interest	$	-
Total Bonded Indebtedness	$	414,630.85

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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 549,152.00	$ 667,574.00	$ 600,287.00
3	Investments	$ 326,650.00	$ 425,050.00	$ 970,247.00
4	County Treasurer's Balance	$ 2,644.00	$ 6,220.00	$ 7,511.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 878,446.00**	**$ 1,098,844.00**	**$ 1,578,045.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 698,853.00	$ 905,835.00	$ 1,287,500.00
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 1,638.00	$ 2,127.00	$ 2,200.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ 78,859.00	$ 32,433.00	
10	State Receipts: Other	$ 31,912.00	$ 18,666.00	$ 30,000.00
11	State Receipts: Property Tax Credit	$ 102,593.00	$ 143,181.00	
12	Local Receipts: Nameplate Capacity Tax	$ 22,713.00	$ 34,187.00	$ 35,000.00
13	Local Receipts: In Lieu of Tax	$ 212.00	$ 228.00	$ 500.00
14	Local Receipts: Other	$ 620,498.00	$ 612,654.00	$ 659,000.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 196,402.00	$ 115,000.00	$ 200,000.00
17	**Total Resources Available** (Lines 5 thru 16)	**$ 2,632,126.00**	**$ 2,963,155.00**	**$ 3,792,245.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 1,023,534.00	$ 1,181,188.00	$ 1,758,416.00
20	Capital Improvements (Real Property/Improvements)	$ 19,988.00	$ -	$ 162,500.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 107,735.00	$ 32,685.00	$ -
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	$ 185,623.00	$ 56,237.00	$ 210,000.00
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	$ 115,000.00	$ 200,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 1,533,282.00**	**$ 1,385,110.00**	**$ 2,330,916.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 1,098,844.00**	**$ 1,578,045.00**	**$ 1,461,329.00**
31	Cash Reserve Percentage			74%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,287,500.00
County Treasurer's Commission at 1% of Line 6	$ 12,875.00
Total Property Tax Requirement	$ 1,300,375.00

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		$ 1,300,375.00
Bond Fund		$ -
_____	Fund	
_____	Fund	
_____	Fund	
_____	Fund	
Total Tax Request	**	$ 1,300,375.00

** 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	$ 303,554.00
Sinking Funds Special Water Projects	$ 173,706.00
Total Special Reserve Funds	$ 477,260.00
Total Cash Reserve	$ 1,461,329.00
Remaining Cash Reserve	$ 984,069.00
Remaining Cash Reserve %	50%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	SHANE LECHTENBERG	LINDA HOFFMAN	BRITANIE BREWSTER
TITLE /FIRM NAME	Chairperson	TREASURER	ADMINISTRATIVE ASSISTANT
TELEPHONE			
EMAIL ADDRESS			

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

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,300,375.00
Motor Vehicle Pro-Rate		(2)	$ 2,200.00
In-Lieu of Tax Payments		(3)	$ 500.00
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))	$ 30,000.00	(5)	
LESS: Amount Spent During 2024-2025	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 30,000.00	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ 35,000.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,338,075.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 87,500.00	(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.	$ 30,000.00	(11)	
Allowable Capital Improvements		(12)	$ 57,500.00
Bonded Indebtedness		(13)	$ 210,000.00
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 315,796.84
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)	$ 442,573.00
TOTAL LID EXCEPTIONS (B)		(19)	**$ 1,025,869.84**

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*	**$ 312,205.16**

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 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 419,054.04 (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)

12,015,129.00	/	3,481,767,993.00	=	0.35 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

17	/	17	=	100.00 %
# 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) — 14,666.89 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 433,720.93 (8)

Less: Restricted Funds from Lid Supporting Schedule — 312,205.16 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 121,515.77 (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

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,300,375.00
Motor Vehicle Pro Rate		(2)	$ 2,200.00
In-Lieu of Tax Payments		(3)	$ 500.00
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))	$ 30,000.00	(5)	
LESS: Amount Spent During 2024-2025	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 30,000.00	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,303,075.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 87,500.00	(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.	$ 30,000.00	(11)	
Allowable Capital Improvements		(12)	$ 57,500.00
Bonded Indebtedness		(13)	$ 210,000.00
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 315,796.84
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)	$ 442,573.00
TOTAL LID EXCEPTIONS (B)		(19)	**$ 1,025,869.84**

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*	**$ 277,205.16**

*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 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form: 419,054.04 (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)

12,015,129.00 (2025 Growth per Assessor) / 3,481,767,993.00 (2024 Valuation) = 0.35 % (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): 14,666.89 (7)

Total Restricted Funds Authority = Line (1) + Line (7): 433,720.93 (8)

Less: Restricted Funds from Lid Supporting Schedule: 277,205.16 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 156,515.77 (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

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
West Knox Rural Water Tank Painting	$	75,000.00
LNNRD Land Purchase	$	12,500.00

Total - Must agree to Line 10 on Lid Support Page 4	$	87,500.00

Levy Limit Form
Natural Resources Districts

LOWER NIOBRARA NRD

Total Personal and Real Property Tax Request		$ 1,300,375.00 (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)	($ 395,078.00) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 395,078.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 905,297.00 (3)
Valuation (Per the County Assessor)		$ 3,950,786,210.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.022914 (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)]		0.032914 (9)

Note : **Levy Limit established by State Statute Section 77-3442:**
Natural Resources District (NRD) - 4.5 Cents
PLUS Ground Water Management Activities as allowed by State Statute Section 2-3225. Ground Water Management Activities shall not exceed 1 Cent.
PLUS Interstate Compact as allowed by LB 701, shall not exceed 10 Cents.

Attach supporting documentation if a vote was held to exceed the levy limit.

LOWER 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 3 day of SEPTEMBER 2025, at 2:00 o'clock PM, at 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.

2023-2024 Actual Disbursements & Transfers	$	1,533,282.00
2024-2025 Actual Disbursements & Transfers	$	1,385,110.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	2,330,916.00
2025-2026 Necessary Cash Reserve	$	1,461,329.00
2025-2026 Total Resources Available	$	3,792,245.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,300,375.00
Unused Budget Authority Created For Next Year	$	156,515.77
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,300,375.00
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 3 day of SEPTEMBER 2025, at 3:00 o'clock PM, at LOWER NIOBRARA NRD OFFICE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	1,952,874.00	2,330,916.00	19%
Property Tax Request	$ 1,090,800.00	$ 1,300,375.00	19%
Valuation	3,481,767,993	3,950,786,210	13%
Tax Rate	0.031329	0.032914	5%
Tax Rate if Prior Tax Request was at Current Valuation	0.027610		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-01

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 2025-2026 property tax request be set at:

General Fund:	$	1,300,375.00
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 13.47 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 0.02761 per $100 of assessed value.

4. LOWER NIOBRARA NRD proposes to adopt a property tax request that will cause its tax rate to be 0.032914 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 19.36 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025

Motion by Randa, seconded by Marcellus to adopt Resolution # 2025-01.

Voting yes were:	Voting no were:
CURT MORROW	KARL CONNELL
RAY NAPRSTEK	SHAUN HIGGINS
KEVIN RANDA	RANDY KLAWITTER
LARRY BAUMESITER	
DON HOLTGREW	
BRIAN KACZOR	
BRENDA WENDT	
DWAIN MARCELLUS	

Dated this 3 day of SEPTEMBER, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

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		DUES/HEALT INSURANCE/RETIREMENT	$ 175,917.12
LEWIS AND CLARK NRD KNOX COUNTY		% NRCS SECRETARY	$ 23,188.66
UPPER ELKHORN NRD HOLT COUNTY		% NRCS SECRETARY/	$ 43,242.22
LOWER NIOBRARA NRD BOYD COUNTY		% NRCS SECRETARY	$ 35,192.04
MIDDLE NIOBRARA NRD		I&E, TREE EXPENSE	$ 1,029.89
LOWER ELKHORN NRD		BAZILE GROUNDWATER MANAGEMENT	$ 1,228.58
MISSOURI SEDIMENTAION ACTION COALITION		DUES	$ 1,000.00
NACD		DUES	$ 600.00
GROUND WATER MANAGEMENT DISTRICT ASSOCIATION		DUES	$ 500.00
NC RC&D/NE RC &D		DUES	$ 700.00
NEBRASKA WATER RESOURCE ASSOCIATION		DUES	$ 1,323.00
UNL MESSONET		SPONSORSHIP	$ 3,000.00
NDEE		REGISTRATIONS/CHEMIGATION/	$ 5,895.99
UPPER ELKHORN NRD		TREE PLANTING 2024-2025	$ 14,577.90
NARD		TREES 2024-2025	$ 8,401.44

Total Amount used as Lid Exemption $ 315,796.84

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

LOWER NIOBRARA NRD

SUBDIVISION NAME

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

NRD FORM WORKSHEET

Line No.	2025-2026 ADOPTED BUDGET	General Fund	West Knox Rural Water	Sinking Funds	Sinking Funds Special Water Projects	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 249,900.00	$ 73,127.00	$ 163,554.00	$ 113,706.00	$ 600,287.00
3	Investments	$ 365,488.00	$ 604,759.00			$ 970,247.00
4	County Treasurer's Balance	$ 7,511.00				$ 7,511.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 622,899.00	$ 677,886.00	$ 163,554.00	$ 113,706.00	$ 1,578,045.00
6	Personal and Real Property Taxes	$ 1,287,500.00				$ 1,287,500.00
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule)**	$ 2,200.00				$ 2,200.00
9	State Receipts: State Aid					
10	State Receipts: Other	$ 30,000.00				$ 30,000.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	$ 35,000.00				$ 35,000.00
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule)**	$ 500.00				$ 500.00
14	Local Receipts: Other	$ 209,000.00	$ 450,000.00			$ 659,000.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule)**					$ -
16	Transfers In Other Than Surplus Fees			$ 140,000.00	$ 60,000.00	$ 200,000.00
17	**Total Resources Available** (Lines 5 thru 16)	$ 2,187,099.00	$ 1,127,886.00	$ 303,554.00	$ 173,706.00	$ 3,792,245.00
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 1,195,930.00	$ 562,486.00			$ 1,758,416.00
20	Capital Improvements (Real Property/Improvements)	$ 12,500.00	$ 150,000.00			$ 162,500.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					$ -
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	$ 150,000.00	$ 60,000.00			$ 210,000.00
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees	$ 200,000.00				$ 200,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 1,558,430.00	$ 772,486.00	$ -	$ -	$ 2,330,916.00
30	**Cash Reserve** (Line 17 - Line 29)	$ 628,669.00	$ 355,400.00	$ 303,554.00	$ 173,706.00	$ 1,461,329.00

PROPERTY TAX RECAP

Tax from Line 6	$ 1,287,500.00	$ -	$ -	$ -	$ 1,287,500.00
County Treasurer's Commission at 1 % of Line 6	$ 12,875.00	$ -	$ -	$ -	$ 12,875.00
Total Property Tax Requirement (To LC-3 Supporting Schedule)	$ 1,300,375.00	$ -	$ -	$ -	$ 1,300,375.00

NRD FORM WORKSHEET

Line No.	2024-2025 ACTUAL	General Fund	West Knox Rural Water	Sinking Funds	Sinking Funds Special Water Projects	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 196,317.00	$ 270,831.00	$ 140,067.00	$ 60,359.00	$ 667,574.00
3	Investments	$ 109,125.00	$ 315,925.00			$ 425,050.00
4	County Treasurer's Balance	$ 6,220.00				$ 6,220.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 311,662.00	$ 586,756.00	$ 140,067.00	$ 60,359.00	$ 1,098,844.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	$ 905,835.00				$ 905,835.00
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 2,127.00				$ 2,127.00
9	State Receipts: State Aid	$ 32,433.00				$ 32,433.00
10	State Receipts: Other	$ 18,666.00				$ 18,666.00
11	State Receipts: Property Tax Credit	$ 143,181.00				$ 143,181.00
12	Local Receipts: Nameplate Capacity Tax	$ 34,187.00				$ 34,187.00
13	Local Receipts: In Lieu of Tax	$ 228.00				$ 228.00
14	Local Receipts: Other	$ 133,973.00	$ 468,447.00	$ 6,187.00	$ 4,047.00	$ 612,654.00
15	Transfers In Of Surplus Fees					$ -
16	Transfers In Other Than Surplus Fees			$ 45,000.00	$ 70,000.00	$ 115,000.00
17	**Total Resources Available** (Lines 5 thru 16)	$ 1,582,292.00	$ 1,055,203.00	$ 191,254.00	$ 134,406.00	$ 2,963,155.00
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 811,708.00	$ 321,080.00	$ 27,700.00	$ 20,700.00	$ 1,181,188.00
20	Capital Improvements (Real Property/Improvements)					$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 32,685.00				$ 32,685.00
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other		$ 56,237.00			$ 56,237.00
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees	$ 115,000.00				$ 115,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 959,393.00	$ 377,317.00	$ 27,700.00	$ 20,700.00	$ 1,385,110.00
30	**Balance Forward** (Line 17 - Line 29)	$ 622,899.00	$ 677,886.00	$ 163,554.00	$ 113,706.00	$ 1,578,045.00

NRD FORM WORKSHEET

Line No.	2023-2024 ACTUAL	General Fund	West Knox Rural Water Fund	Sinking Funds	Sinking Funds Water Projects	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 101,551.00	$ 346,510.00	$ 101,091.00		$ 549,152.00
3	Investments	$ 17,079.00	$ 309,571.00			$ 326,650.00
4	County Treasurer's Balance	$ 2,644.00				$ 2,644.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 121,274.00	$ 656,081.00	$ 101,091.00	$ -	$ 878,446.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	$ 698,853.00				$ 698,853.00
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 1,638.00				$ 1,638.00
9	State Receipts: State Aid (State Statute Section 77-27,136)		$ 78,859.00			$ 78,859.00
10	State Receipts: Other	$ 31,912.00				$ 31,912.00
11	State Receipts: Property Tax Credit	$ 102,593.00				$ 102,593.00
12	Local Receipts: Nameplate Capacity Tax	$ 22,713.00				$ 22,713.00
13	Local Receipts: In Lieu of Tax	$ 212.00				$ 212.00
14	Local Receipts: Other	$ 242,030.00	$ 374,731.00	$ 3,378.00	$ 359.00	$ 620,498.00
15	Transfers In Of Surplus Fees					$ -
16	Transfers In Other Than Surplus Fees	$ 50,402.00		$ 86,000.00	$ 60,000.00	$ 196,402.00
17	**Total Resources Available** (Lines 5 thru 16)	$ 1,271,627.00	$ 1,109,671.00	$ 190,469.00	$ 60,359.00	$ 2,632,126.00
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 740,040.00	$ 283,494.00			$ 1,023,534.00
20	Capital Improvements (Real Property/Improvements)		$ 19,988.00			$ 19,988.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 71,735.00	$ 36,000.00			$ 107,735.00
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	$ 2,190.00	$ 183,433.00			$ 185,623.00
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees	$ 146,000.00		$ 50,402.00		$ 196,402.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 959,965.00	$ 522,915.00	$ 50,402.00	$ -	$ 1,533,282.00
30	**Balance Forward** (Line 17 - Line 29)	$ 311,662.00	$ 586,756.00	$ 140,067.00	$ 60,359.00	$ 1,098,844.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

LOWER NIOBRARA NRD

SUBDIVISION NAME

COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)

Total Amount used as Lid Exemption $ -

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 2025

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

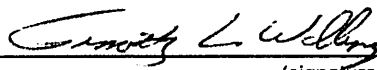
To: LOWER NIOBRARA NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
LOWER NIOBRARA NRD	NRD	$2,339,940	$1,758,616,609

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Timothy 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)

08/15/2025

(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 2025)

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 2025

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

TO: **LOWER NIOBRARA NRD**
LNNRD@NNTC.NET

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.	595,370	453,198,321

**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)

8-20-25
(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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

Assessor's Use Only
12,706,988 Pers Prior
13,684,349 Pers Value
381,199,857 Real Prior
439,513,972 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{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 2025

{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)	Allowable Growth Value	Total Taxable Value
NRD	N.R.D.	4,657,414	802,193,001

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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)

8-14-25
(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 (July 2025)

Assessor's Use Only

30,866,082 Pers Prior
32,752,844 Pers Value

671,710,072 Real Prior
769,440,157 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{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 2025

{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)	Allowable Growth Value	Total Taxable Value
L NIOBRARA NRD	N.R.D.	124,720	120,296,816

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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)

8/12/25
(date)

OFFICE OF ROCK NEBRASKA COUNTY COUNTY ASSESSOR

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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

2,420,401 Pers Prior
2,097,829 Pers Value

97,368,177 Real Prior
118,198,987 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(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 2025

(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)	Allowable Growth Value	Total Taxable Value
LOWER NIOBRARA	N.R.D.	4,893,055	816,481,463

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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)

August 14, 2025
(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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
32,159,295 Pers Prior
32,668,457 Pers Value
721,778,627 Real Prior
783,813,006 Real Value

The

Verdigre Eagle

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss or April Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Verdigre Eagle; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication 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.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 28th day of August, 2025, and the last publication was on the — day of _____, 20____.

_____

Subscribed in my presence and sworn to before me this 2nd day of September, 2025.

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

Patsy L. Alexander
Notary Public

Publication Fee:

$ 136.13 Proofs $ — ; Total $ 136.13

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 3 day of SEPTEMBER 2025, at 2:00 o'clock PM, at 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.

2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Actual Disbursements & Transfers	$ 1,385,110.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 2,330,916.00
2025-2026 Necessary Cash Reserve	$ 1,461,329.00
2025-2026 Total Resources Available	$ 3,792,245.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 1,300,375.00
Unused Budget Authority Created For Next Year	$ 179,373.17
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,300,375.00
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 3 day of SEPTEMBER 2025, at 3:00 o'clock PM, at LOWER NIOBRARA NRD OFFICE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	1,952,874.00	2,330,916.00	19%
Property Tax Request	$ 1,090,800.00	$ 1,300,375.00	19%
Valuation	3,481,767,993	3,950,786,210	13%
Tax Rate	0.031329	0.032914	5%
Tax Rate if Prior Tax Request was at Current Valuation	0.027610		

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 29, 2028

The

Crofton Journal

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

Brook D. Curtiss and/or April Curtiss, being duly sworn upon oath, deposes and says that he/she/they are the publisher of The Crofton Journal, a legal newspaper under the Statutes of Nebraska and printed and published weekly in Crofton, Knox County, Nebraska, and of general circulation of said county.

That said Crofton Journal 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 Knox for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed in part in an office maintained by said Crofton Journal at Crofton, Knox County, Nebraska.

That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 28th day of August, 2025, and the last publication was on the – day of –, 20–.

Subscribed in my presence and sworn to before me this 3rd day of September, 2025.

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

Patsy L. Alexander
Notary Public

Publication Fee:

$ 136.13 Proofs $ – ; Total $ 136.13

LOWER NIOBRARA NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

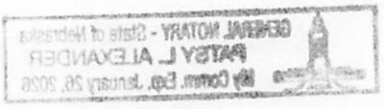
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 3 day of SEPTEMBER 2025, at 2:00 o'clock PM, at LOWER NIOBRARA NRD OFFICE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	1,533,282.00
2024-2025 Actual Disbursements & Transfers	$	1,385,110.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	2,330,916.00
2025-2026 Necessary Cash Reserve	$	1,461,329.00
2025-2026 Total Resources Available	$	3,792,245.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,300,375.00
Unused Budget Authority Created For Next Year	$	179,373.17
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,300,375.00
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 3 day of SEPTEMBER 2025, at 3:00 o'clock PM, at LOWER NIOBRARA NRD OFFICE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	1,952,874.00	2,330,916.00	19%
Property Tax Request	$ 1,090,800.00	$ 1,300,375.00	19%
Valuation	3,481,767,993	3,950,786,210	13%
Tax Rate	0.031329	0.032914	5%
Tax Rate if Prior Tax Request was at Current Valuation	0.027610		



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 27 day of Aug 2025; the last publication being in the issue of the _____ day of _____, _____.

Cathy Doke
Publisher/Editor

Subscribed and sworn to before me, this 27 day of Aug, 2025

SEAL

Rock County Clerk

Publication Fees $ 168.75 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 3 day of SEPTEMBER, 2025, at 2:00 o'clock PM, at 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.

2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Actual Disbursements & Transfers	$ 1,385,110.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 2,330,916.00
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Total 2025-2026 Personal & Real Property Tax Requirement	$ 1,300,375.00
Unused Budget Authority Created For Next Year	$ 179,373.17
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,300,375.00
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 3 day of SEPTEMBER, 2025, at 3:00 o'clock PM, at LOWER NIOBRARA NRD OFFICE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	1,952,874.00	2,330,916.00	19%
Property Tax Request	$ 1,090,800.00	$ 1,300,375.00	19%
Valuation	3,481,767,993	3,950,786,210	13%
Tax Rate	0.031329	0.032914	5%
Tax Rate if Prior Tax Request was at Current Valuation	0.027610		ZNEZ

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 28th

day of August, 2025 and the

last publication being made in the issue of

the 28th day of August,

2025.

Jon Wells
Publisher

Subscribed and sworn to before me this

28 day of August

A.D. 2025.

Tracy L Birmeier
Notary Public

GENERAL NOTARY - State of Nebraska
TRACY L. BIRMEIER
My Comm. Exp. May 23, 2028

Publication Fee $ 140 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 3 day of SEPTEMBER 2025, at 2:00 o'clock PM, at 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.

2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Actual Disbursements & Transfers	$ 1,385,110.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 2,330,916.00
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Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,300,375.00
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 3 day of SEPTEMBER 2025, at 3:00 o'clock PM, at LOWER NIOBRARA NRD OFFICE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	1,952,874.00	2,330,916.00	19%
Property Tax Request	$ 1,090,800.00	$ 1,300,375.00	19%
Valuation	3,481,767,993	3,950,786,210	13%
Tax Rate	0.031329	0.032914	5%
Tax Rate if Prior Tax Request was at Current Valuation	0.027610		

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 28th day of August, 2025, the last publication being in the issue of the 28th day of August, 2025.

And further affiant saith not.

James T. Miles

Subscribed and sworn to before me this 28th day of August, 2025.

Joni Isom

Notary Public

15" @ $6.00/col. inch Publisher's Fees $90.00

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 3 day of SEPTEMBER 2025, at 2:00 o'clock PM, at 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.

2023-2024 Actual Disbursements & Transfers	$ 1,533,282.00
2024-2025 Actual Disbursements & Transfers	$ 1,385,110.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 2,330,916.00
2025-2026 Necessary Cash Reserve	$ 1,461,329.00
2025-2026 Total Resources Available	$ 3,792,245.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 1,300,375.00
Unused Budget Authority Created For Next Year	$ 179,373.17
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,300,375.00
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 3 day of SEPTEMBER 2025, at 3:00 o'clock PM, at LOWER NIOBRARA NRD OFFICE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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Tax Rate if Prior Tax Request was at Current Valuation	0.027610		

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 ..... time(s) on

August 27, 2025
(dates)

Amy Johnson
(signature)

Subscribed to in my presence and sworn to before me this 18th day of Sept 20 25

Vicki J. Ferguson
Notary Public

Publication Fee $ 98.44

VICKI J. FERGUSON
General Notary State of Nebraska
My Commission Expires
April 6, 2026.

LOWER NIOBRARA NRD

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ZNEZ

Minutes of the Lower Niobrara Natural Resources
Board of Directors Meeting
August 4, 2025

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

Director's Present:

Curt Morrow	Ray Naprstek	J.J Pritchett	Kevin Randa
Larry Baumeister	Karl Connell	Deb Hansen	Shaun Higgins
Don Holtgrew	Chuck Zegers	Brian Kaczor	Randy Klawitter
Jack Engelhaupt	Brenda Wendt	Shane Lechtenberg	

Directors Absent: Dwain Marcellus, Linda Hoffman.

Staff Present: Wade Ellwanger Britanie Brewster Connie McCarthy Gary Richardson Brandon Fischer
Guests Present: Willim Babutzke, Terri Krysl, Steven Banks, Anita Babutzke, Kipton Krysl, Joseph Olson, Robin Olson, Dewey Peterson, Becky Ravenkamp, Mike Murphy, Rick Joseph, Adam Nolan.

Approval of Agenda:
Motion was made by Zegers and seconded by Pritchett to approve August 4, 2025, agenda, **Aye**: Morrow, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** None. **Abstain:** Naprstek. **Absent:** Marcellus, Hoffman.
MOTION CARRIED

Approval of July 7, 2025, Minutes:
Motion was made to approve July 7, 2025, minutes with corrections by Engelhaupt seconded by Hansen. **Aye**: Morrow, Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent:** Marcellus, Hoffman.
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 on LR158, there are a lot of questions, they are working with stakeholders, NRBA and Game and Parks to create a fact sheet. There is a meeting set for August 21, 2025, in Valentine. The Legislative Hearing is set for September 19, 2025, in Lincoln. Ellwanger stated we have 3 applications for new irrigated acres, for a total of 355 acres, and 3 applications for added acres for a total of 20 acres.

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 stated there are currently 2 outstanding Phase II reports. Chemigation have been entered, and Larry should be done with all inspections this week.

Natural Resource Technician Report: Fischer reported that he has completed 162 of the 260 water samples.

Programs Assistant Report: McCarthy's report was mailed to directors prior to the Board meeting, and a copy is attached to the official minutes. McCarthy reported that she set up a table at the Boyd County Fair. McCarthy stated that she is currently working with Upper Elkhorn and Middle Niobrara on proposed tree planting contracts.

NARD Association Report: Hansen stated the NARD is getting ready for the NRD Annual conference in Kearney September 29-30, 2025. Engelhaupt will be the voting delegate at the NARD conference in September, Hansen will be the alternative.

West Knox Rural Water Report: Ebel's report was included in the meeting packet a copy is attached to the official minutes. Ellwanger stated tank rehab will start on August 14, 2025. Ellwanger stated that West Knox Rural Water applied for a Security Grant for GPS mapping, and doors at the well house. Master Meters have been installed, and 50 meters have been switched out. Beacon is holding a software training at WKRW on August 7, 2025.

BGMA Coordinator Report: included in the meeting packet and copy is attached to official minutes. McCarthy stated they are offering two separate bus tours. The first tour will be a one-day tour on August 12, 2025. The second will be August 25-27, 2025, it is a three-day tour. There will be pick-up points within the district. Pivot Bio will be doing a follow-up to Tailgate Talk on August 27, 2025, at Roger Lechtenberg's field outside of Spencer.

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 the meeting was held on July 17, 2025. Discussed LR158 Feasibility Study.

NE RC&D Report: Hansen reported they met on June 24, 2025. She stated they are planning an electronic recycling event in September; discussion was held about partnering to do battery recycling with local libraries. They are looking at hosting a grant writing class and hosting rural Ghost Tours

NC RC&D Report: Connell reported the meeting was held July 9, 2025. Drawing was held for the bench donated by Champion Recycling from the 2025 tire amnesty. They are working on a grant for the 2026 Tire Amnesty. The next meeting will be August 13th.

Friends of the Missouri: No Meeting held.

Missouri Sedimentation Action Coalition: No Meeting held.

Additional Business:

County Weed Authority Partnership for NET Grant:
William Babutzke, Steven Banks, Terri Krysl, discussed their request to partner with the NRD on a NET Grant for weed management along the Niobrara River. The Northeast Weed Management Area is requesting a monetary match of $6,000 for the next three years based on NET Grant award. Discussion was held on current practices and future practices.

Motion was made to approve the Northeast Wee Management Area's request of $6,000 a year for the next three years based on NET Grant award by Connell seconded by Klawitter. **Aye**: Morrow, Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Engelhaupt, Wendt, Lechtenberg. **Nay:** Klawitter. **Abstain:** None. **Absent:** Marcellus, Hoffman.
MOTION CARRIED

Letter of Support for No-Fence/Vertical Fencing NET Grant:
Becky Ravenkamp requested a letter of support from the Lower Niobrara NRD board. She is applying for a NET Grant for No-Fence/Vertical Fencing. They will be collecting data and sharing information through field days.

A motion was made for a letter of support from the Lower Niobrara NRD by Klawitter seconded by Hansen. **Aye:** Morrow, Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** Higgins. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

Purchase Agreement:
A motion was made to authorize Lower Niobrara Chairman to sign lot purchase agreement by Higgins seconded by Holtgrew. **Aye:** Morrow, Naprstek, Pritchett, Baumeister, Connell, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** Randa. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

Annual Producer Water Sampling: No Action
Ellwanger discussed the options of annual producer water sampling, he stated he talked to Blankenau and that would be a rule change. Ellwanger stated what the process looks like, there will be steering committee meetings, potential changes with an anticipated rule change coming in January.

Committee Reports and Recommendations:

Budget Committee:
Ellwanger reported that the Budget Committee met July 24, 2025, at 7:00pm at the LNNRD Office. Budget Committee report is attached to the official minutes.
Ellwanger presented a Budget PowerPoint showing a breakdown of the NRD budget, showing the NRD levy compared to other public entities. Ellwanger discussed the additional 1% Board Approved Restricted Fund Increase and proposed draft budget.

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

A motion was made to approve the LNNRD Draft Budget by Hansen seconded by Klawitter. **Aye:** Morrow, Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

FY 2025-2026 Budget Hearing:
A motion was made to schedule the Budget Hearing for September 3, 2025, from 2:00pm to 3:00pm at the LNNRD Office by Higgins seconded by Zegers. **Aye:** Morrow, Naprstek, Pritchett, Randa, Baumeister, Connell,

Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

A motion was made to schedule the Levy Hearing for September 3, 2025, from 3:00pm to 4:00pm at the LNNRD Office by Engelhaupt seconded by Holtgrew. **Aye:** Morrow, Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

Office Building Project:

A motion was made to authorize sending requests for a Final Building Proposal by Hansen seconded by Wendt. **Aye:** Morrow, Naprstek, Pritchett, Baumeister, Hansen, Holtgrew, Zegers, Kaczor, Engelhaupt, Wendt, Lechtenberg. **Nay:** Connell, Higgins, Klawitter. **Abstain:** Randa. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

A motion was made to authorize Building Loan Search by Holtgrew seconded by Zegers. **Aye:** Morrow, Naprstek, Pritchett, Randa, Baumeister, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** Connell. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

NSWCP Activities:

McCarthy reported that there were two new applications and one extension. The LNNRD has not received new funding as of August 4, 2025.

A motion was made to approve contract 2434 by Higgins seconded by Baumeister. **Aye:** Morrow, Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

A motion was made to extend contract 2408 and contract 2400 by Randa seconded by Pritchett. **Aye:** Morrow, Naprstek, Pritchett, Randa, Baumeister, Connell, Hansen, Higgins, Holtgrew, Zegers, Kaczor, Klawitter, Engelhaupt, Wendt, Lechtenberg. **Nay:** None. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

Treasurer Report:

Approval of Treasurer Report:

A motion was made by Naprstek seconded by Morrow to approve the August 4, 2025, treasurer's report. **Aye:** Morrow, Naprstek, Pritchett, Randa, Baumeister, Hansen, Holtgrew, Zegers, Kaczor, Engelhaupt, Wendt, Lechtenberg. **Nay:** Connell, Higgin, Klawitter. **Abstain:** None. **Absent**: Marcellus, Hoffman. **MOTION CARRIED**

Public Comment:

Joe Olson: asked why or what are the concerns about expanding more acres. Why are you only allowing 500 new and 500 added. Some other districts are allowing multiple 1000s of acres. Why don't we do more things to promote conservation, why don't we do other practices to cut down on water loss. Olson asks if we have a nitrate map of wells on the website.

Robin Olson: 2012 expanded a developed a well built in 1978, the water level was higher than when the well was built. Static water levels in 2020 were the highest they have ever been, why are we so restricted.

Excused absent Directors: Marcellus, Hoffman.

Chairman Shane Lechtenberg declared the meeting adjourned at 9:07PM.

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 4, 2025, 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

Minutes of the Lower Niobrara Natural Resources
Board of Directors Meeting
September 3, 2025

The meeting of the Lower Niobrara Natural Resources District was called to order by Secretary Baumeister at 7:07 P.M. at the Butte Community Center. Secretary Larry Baumeister called attention to the Open Meeting Law and statement of advertisement throughout our district.

Director's Present:

Curt Morrow	Ray Naprstek	Kevin Randa	Larry Baumeister
Karl Connell	Shaun Higgins	Don Holtgrew	Brian Kaczor
Randy Klawitter	Brenda Wendt	Dwain Marellus	

Directors Absent: J.J. Pritchett, Deb Hansen, Linda Hoffman, Chuck Zegers, Jack Engelhaupt, Shane Lechtenberg.

Staff Present: Wade Ellwanger Britanie Brewster Connie McCarthy Gary Richardson Brandon Fischer
Guests Present: None.

Approval of Agenda:
Motion was made to approve September 3, 2025, agenda by Holtgrew and seconded by Klawitter, **Aye**: Morrow, Naprstek, Randa, Baumeister, Connell, Higgins, Holtgrew, Kaczor, Klawitter, Wendt, Marcellus. **Nay:** None. **Abstain:** None. **Absent:** Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg.
MOTION CARRIED

Approval of August 4, 2025, Minutes:
Motion was made to approve August 4, 2025, minutes by Kaczor seconded by Randa. **Aye**: Morrow, Naprstek, Randa, Baumeister, Connell, Higgins, Holtgrew, Kaczor, Klawiter, Wendt, Marcellus. **Nay:** None. **Abstain:** None. **Absent:** Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg.
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 that the Water Sustainability Fund Grants came out at the end of August. The LNNRD received the second year allotment award for the Water Reduction Cost Share Program. The joint application between the LNNRD and UENRD was not funded to fly the district. The UENRD will be flying their district on their own. Letters for support the NET Grant went out last week for Ravenkamp's and the Northeast Weed Management Area. The LNNRD will close on the Roth Lot on September 15,2025. LR158 interim study in regard to the State taking over the Wild and Scenic designation of the Niobrara River was discussed in Valentine on August 21st. The Niobrara Council voted to take a supporting role at their meeting held on August 21, 2025. The Legislative Hearing will be on September 19, 2025, in Lincoln, at 1:00pm testimony will be by invitation only. Ellwanger submitted a letter of support for LR158 on behalf of the LNNRD. Ellwanger reported that we had 13 expanded acres applications, for 725 new acres, 7 new wells, and 138 added irrigation acres. The Groundwater Committee will meet in September.

Programs Assistant Report: McCarthy's report was mailed to directors prior to the Board meeting, and a copy is attached to the official minutes. McCarthy reported that she has been busy attending the State Fair and Producer Connect meetings across the area. September will be busy with Husker Harvest Days is the 10th, state Range Judging will be in Keya Paha Co on September 24th, 8th Grade Conservation Day will October 18th.

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 stated the LNNRD had 1501 chemigation permits, with 772 being inspected. Has been working with Strom's on the dirt work bid, he requested new bids from Morton and Strom's. He had Strom's add an additional 20 feet to the building, 10 to the office and 10 to the shop. We will need an architectural drawing for permitting and professional engineer stamp to be complete. Currently that process is 2.5 to 4 weeks out. Richardson stated he has been working with Longitude 103 to make improvements and develop software. Phase II emails were sent asking farmers if they farmed the same ground they did last year, that information will need to be entered into longitude 103 and fields linked to emails. 116 emails were sent and have received roughly 10 back.

Natural Resource Technician Report: Fischer reported that he is nearing the end of his sampling with just a handful of systems left. The west side of the district has been extremely dry with the east side being really wet. Making collecting samples a challenge has reached out to producers asking them to call when systems are running. Fischer has roughly a week of water samples left then will be out testing wells.

NARD Association Report: Ellwanger reported that Hansen will have a committee meeting on September 23rd. We do have a Tree Planter of the Year award winner from the LNNRD. The Annual NARD Conference will be September 28th- 30th.

West Knox Rural Water Report: Ebel's report was included in the meeting packet a copy is attached to the official minutes. Ellwanger stated tank rehab has started on the 90-foot tank. The total project will take about 30 days. The generator was installed, and pictures were included in the meeting packet.

BGMA Coordinator Report: Lisa Lauver resigned as the BGMA Coordinator. Currently Lower Elkhorns office has been picking up the slack as they are looking for options to hire someone to fill the open position.

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 that the meeting was held on August 21, 2025. The Council discussed the National Park Service not approving any contracts going forwards, approved 4 burns permits, voted to support the Weed Board and their NET Grant for weed control on the west end of the Niobrara River, would be using planes or helicopters. The Council voted in support of the LR158 Interim Study of the Niobrara River.

NE RC&D Report: No Report

NC RC&D Report: No Meeting Held

Friends of the Missouri: No Meeting Held.

Missouri Sedimentation Action Coalition: No Meeting held.

Additional Business:

Committee Reports and Recommendations:

Operations Committee:
Ellwanger reported that the Operation Committee met prior to the regular board meeting at the community hall in Butte starting at 5:45pm. Ellwanger reported that committee looked at proposed designs and discussed the building, and changes in operations. The next step on the building is closing on the Roth Land Purchase.

A motion was made to authorize the Chairman to sign the closing documents on the Roth lot by Holtgrew seconded by Klawitter. **Aye:** Morrow, Naprstek, Randa, Baumeister, Connell, Higgins, Holtgrew, Kaczor, Klawiter, Wendt, Marcellus. **Nay:** None. **Abstain:** None. **Absent:** Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg.
MOTION CARRIED

A motion was made to approve the recommendation to hire an Architect for a max of $5,200 by Klawitter seconded by Kaczor. **Aye:** Morrow, Naprstek, Randa, Baumeister, Connell, Higgins, Holtgrew, Kaczor, Klawitter, Wendt. **Nay:** Marcellus. **Abstain:** None. **Absent:** Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg.
MOTION CARRIED

Ellwanger discussed the current process for Public Information Request and changes that will be implemented to cover staff time, copies and machine time.

Budget Hearing:
Ellwanger reported that the Budget Hearing was opened by Hoffman at 2:00pm. No one was present and no comments submitted. The hearing was closed at 2:45pm.

Ellwanger stated the total valuation increase for the district 13%, there were no changes to the draft budget beyond the draft budgets valuation being based on an estimated 5% valuation increase. The change in valuation changed the unused budget authority from $129,000 to $ 179,000. The budget deadline is September 30, 2025.

Levy Hearing
Ellwanger reported that the Levy Hearing was opened by Hoffman at 3:00pm. No one was present, and no comment was submitted. The hearing was closed at 3:30pm.

A motion was made to approve FY 2025-2026 Budget by Randa seconded by Marcellus. **Aye:** Morrow, Naprstek, Randa, Baumeister, Holtgrew, Kaczor, Wendt, Marcellus. **Nay:** Connell, Higgins, Klawitter. **Abstain:** None. **Absent**: Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg.
MOTION CARRIED

A motion was made to approve FY 2025-2026 Levy by Wendt seconded by Holtgrew. **Aye:** Morrow, Naprstek, Randa, Baumeister, Holtgrew, Kaczor, Wendt, Marcellus. **Nay:** Connell, Higgins, Klawitter. **Abstain:** None. **Absent**: Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg.
MOTION CARRIED

NSWCP Activities:

McCarthy reported that she has talked with the state. They have not released new allocation but there is currently a surplus of roughly $20,000 per NRD due to the state merger. McCarthy stated there are currently 3 contracts that need approved 2433, 2435, and 2436.

A motion was made to approve contract 2433,2435, and 2436 by Wendt seconded by Kaczor. **Aye:** Morrow, Naprstek, Randa, Baumeister, Connell, Higgins Holtgrew, Kaczor, Klawitter, Wendt, Marcellus. **Nay:** None. **Abstain:** None. **Absent**: Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg. **MOTION CARRIED**

Treasurer Report:

Approval of Treasurer Report:

A motion was made to approve September 3, 2025, treasurer's report by Randa seconded by Wendt. **Aye:** Morrow, Naprstek, Randa, Baumeister, Holtgrew, Kaczor, Wendt, Marcellus. **Nay:** Connell, Higgins, Klawitter. **Abstain:** None. **Absent**: Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg. **MOTION CARRIED**

Public Comment:

None

Excused absent Directors: Pritchett, Hansen, Hoffman, Zegers, Engelhaupt, Lechtenberg

Secretary Larry Baumeister declared the meeting adjourned at 7:58PM.

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 3, 2025, 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