

**2024-2025**  
**STATE OF NEBRASKA**  
**NATURAL RESOURCES DISTRICT BUDGET FORM**

Lower Elkhorn NRD

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

**Upon Filing, The Entity Certifies the Information Submitted on the Form to be Correct:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$ 4,501,887.14	Property Taxes for Non-Bond Purposes
\$ -	Principal and Interest on Bonds
\$ 4,501,887.14	<b>Total Personal and Real Property Tax Required</b>

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

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

**County Clerk's Use ONLY**

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	\$ 2,835,000.00
Interest	\$ 1,030,478.25
<b>Total Bonded Indebtedness</b>	<b>\$ 3,865,478.25</b>

**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?

☒

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

☐

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](http://auditors.nebraska.gov)

Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto: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 Elkhorn NRD

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 1,921,364.77	\$ 1,339,404.59	\$ 1,511,347.84
3	Investments	\$ 4,299,672.10	\$ 5,808,402.42	\$ 7,067,919.47
4	County Treasurer's Balance	\$ 30,789.86	\$ 41,698.62	\$ 75,618.52
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 6,251,826.73</b>	<b>\$ 7,189,505.63</b>	<b>\$ 8,654,885.83</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,008,005.90	\$ 4,215,936.12	\$ 4,457,314.00
7	Federal Receipts	\$ 826,355.71	\$ 879,948.73	\$ 1,971,650.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 10,479.22	\$ 10,780.29	\$ 11,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	\$ -	\$ -	
10	State Receipts: Other	\$ 405,893.95	\$ 348,893.56	\$ 649,445.00
11	State Receipts: Property Tax Credit	\$ 374,375.32	\$ 449,687.79	
12	Local Receipts: Nameplate Capacity Tax	\$ 54,749.18	\$ 61,361.81	\$ 62,000.00
13	Local Receipts: In Lieu of Tax	\$ -	\$ 1,394.22	\$ -
14	Local Receipts: Other	\$ 1,677,978.59	\$ 1,711,218.26	\$ 1,819,659.61
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 2,309,722.46	\$ 1,520,800.00	\$ 3,304,000.00
17	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 15,919,387.06</b>	<b>\$ 16,389,526.41</b>	<b>\$ 20,929,954.44</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 5,572,310.09	\$ 5,571,473.87	\$ 8,468,962.91
20	Capital Improvements (Real Property/Improvements)	\$ 272,275.00	\$ 175,310.00	\$ 497,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 111,005.13	\$ 19,194.21	\$ 105,400.00
22	Debt Service: Bond Principal & Interest Payments	\$ 457,368.75	\$ 440,662.50	\$ 446,815.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ 7,200.00	\$ 7,200.00	\$ 974.53
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 2,309,722.46	\$ 1,520,800.00	\$ 3,304,000.00
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 8,729,881.43</b>	<b>\$ 7,734,640.58</b>	<b>\$ 12,823,152.44</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 7,189,505.63</b>	<b>\$ 8,654,885.83</b>	<b>\$ 8,106,802.00</b>
31	Cash Reserve Percentage			91%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 4,457,314.00
		County Treasurer's Commission at 1% of Line 6		\$ 44,573.14
		<b>Total Property Tax Requirement</b>		<b>\$ 4,501,887.14</b>

## Lower Elkhorn NRD

### To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 4,501,887.14
Bond Fund	\$ -
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 4,501,887.14</b>

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

### Cash Reserve Funds

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

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

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME

**Lower Elkhorn NRD**

ADDRESS

**1508 Square Turn Blvd**

CITY & ZIP CODE

**Norfolk 68701**

TELEPHONE

**402-371-7313**

WEBSITE

**www.lenrd.org**

### BOARD CHAIRPERSON

### CLERK/TREASURER/SUPERINTENDENT/OTHER

### PREPARER

NAME

Roger Gustafson

Brian Bruckner

TITLE /FIRM NAME

Chairperson

General Manager

TELEPHONE

402-369-0144

402-371-7313

EMAIL ADDRESS

rlgustafson@hotmail.com

bbruckner@lenrd.org

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

☐

Board Chairperson

☐

Clerk / Treasurer / Superintendent / Other

☒

Preparer

Lower Elkhorn NRD  
2024-2025 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	4,501,887.14
Motor Vehicle Pro-Rate	(2)	\$	11,000.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	(5)	\$	320,500.00
<b>LESS:</b> Amount Spent During 2023-2024	(6)	\$	175,310.00
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(7)	\$	-
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8)	\$	145,190.00
Nameplate Capacity Tax	(8a)	\$	2,093.30

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	<b>\$ 4,660,170.44</b>
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**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(10)	\$	147,000.00
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )	(11)	\$	-
Agrees to Line (7) above.	(12)	\$	147,000.00
Allowable Capital Improvements	(13)		
Bonded Indebtedness	(14)	\$	2,219,365.14
Interlocal Agreements/Joint Public Agency Agreements	(15)		
Judgments	(16)		
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)	\$	962,223.55
Ground Water Management Activities ( <i>Amount exceeding FY 2003-04</i> )	(19)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	<b>\$ 3,328,588.69</b>
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**TOTAL RESTRICTED FUNDS**

**For Lid Computation (To Line 9 of the Lid Computation Form)**

*To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19*

**\$ 1,331,581.75**

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

# LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

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

4,339,806.20  
(1)

## CURRENT YEAR ALLOWABLE INCREASES

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

2.50 %  
(2)

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

- %  
(3)

$$\frac{342,316,551.00}{2024 \text{ Growth per Assessor}} \div \frac{21,681,094,217.00}{2023 \text{ Valuation}} = \frac{1.58}{\text{Multiply times 100 To get \%}} \%$$

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

1.00 %  
(4)

$$\frac{12}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{15}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{80.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

**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)

151,893.22  
(7)

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

4,491,699.42  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule

1,331,581.75  
(9)

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

3,160,117.67  
(10)

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

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

Lower Elkhorn NRD

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Pilger Rec Area Renovations	\$	10,000.00
Maple Creek Rec Area Storm Repair	\$	17,000.00
Maple Creek Shoreline Stabilization	\$	25,000.00
Willow Creek Rec Area Park Renovations	\$	15,000.00
Maskenthine Rec Area Bike Trail	\$	80,000.00

Total - Must agree to Line 10 on Lid Support Page 4

\$	147,000.00
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Levy Limit Form  
Natural Resources Districts

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Lower Elkhorn NRD

Total Personal and Real Property Tax Request		\$ 4,501,887.14 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( _____ ) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	( _____ ) (B)	
Bonded Indebtedness	( _____ ) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	( \$ 962,223.55 ) (D)	
	( \$ - ) (E)	
Interstate Compact (LB 701)	( _____ ) (F)	
Total Exclusions		( \$ 962,223.55 ) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 3,539,663.59 (3)
Valuation (Per the County Assessor)		\$ 24,388,738,738.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 100]		0.014514 (5)
Calculated Ground Water Management Activities Levy ( <i>Shall Not Exceed 1 Cent</i> ) [Line (D) <b>Divided By</b> Line (4) <b>Times</b> 100]		0.003945 (6)
		0.000000 (7)
Calculated LB 701 Interstate Compact Levy ( <i>Shall Not Exceed 10 Cents</i> ) [Line (F) <b>Divided By</b> Line (4) <b>Times</b> 100]		0.000000 (8)
Total Calculated Levy for Limit Compliance [Line (5) <b>Plus</b> Line (6) <b>Plus</b> Line (7) <b>Plus</b> Line (8)]		0.018459 (9)

**Note : Levy Limit established by State Statute Section 77-3442:**

Natural Resources District (NRD) - 4.5 Cents

**PLUS** Ground Water Management Activities as allowed by State Statute Section 2-3225. Ground Water Management Activities shall not exceed 1 Cent.

**PLUS** Interstate Compact as allowed by LB 701, shall not exceed 10 Cents.

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



Lower Elkhorn NRD

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	\$ 8,729,881.43
2023-2024 Actual Disbursements & Transfers	\$ 7,734,640.58
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 12,823,152.44
2024-2025 Necessary Cash Reserve	\$ 8,106,802.00
2024-2025 Total Resources Available	\$ 20,929,954.44
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 4,501,887.14
Unused Budget Authority Created For Next Year	\$ 3,160,117.67

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 4,501,887.14
Personal and Real Property Tax Required for Bonds	\$ -

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

**Lower Elkhorn NRD**

SUBDIVISION NAME

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

Logan East Rural Water System

Wau-Col Regional Water System

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

## LOWER ELKHORN NRD

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

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

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

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**  
*{formal 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 20<sup>th</sup>, of each year}*

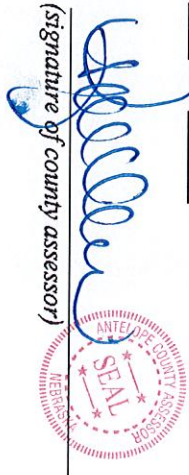
TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: ANTELOPE

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

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

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

  
(signature of county assessor)

8/12/24  
(date)

CC: County Clerk, ANTELOPE County  
CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**

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

**TAX YEAR 2024**

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

To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF BURT COUNTY, NE

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

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

*Katie Hart*

(signature of county assessor)

08/19/2024

(date)

CC: County Clerk, Burt County, NE County

CC: County Clerk where district is headquartered, if different county, Burt County, NE County

*Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**  
*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}*

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup>, of each year}*

LOWER ELKHORN NRD

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

**TAXABLE VALUE LOCATED IN THE COUNTY OF:** CEDAR

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

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

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

Becky Dresden

*(signature of county assessor)*

8/15/24  
*(date)*

CC: County Clerk, CEDAR County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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



**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**  
*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}*

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**LOWER ELKHORN  
1508 SQUARE TURN BOULEVARD**

**TO:**

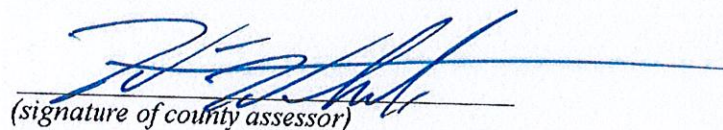
**NORFOLK, NE 68701**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: COLFAX**

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

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

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

  
(signature of county assessor)

8.14.24  
(date)

CC: County Clerk, COLFAX County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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



**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 20<sup>th</sup>, of each year}*

**LOWER ELKHORN NRD**

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

**TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING**

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

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

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

Cherie J. Kreikemeier  
(signature of county assessor)

8/16/2024  
(date)

CC: County Clerk, CUMING County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

# CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2024

*{certification required on or before August 20<sup>th</sup>, of each year}*

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

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

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

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

*Christy Abts* 8/12/24  
*(signature of county assessor)* *(date)*

CC: County Clerk DAKOTA County  
CC: County Clerk where district is headquarter, if different county, MADISON County

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

# CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**LOWER ELKHORN NRD**

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

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON**

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

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

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

  
(signature of county assessor)

8/12/24  
(date)

CC: County Clerk, DIXON County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**

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

**TAX YEAR 2024**

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

To: NRD ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

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

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

**Debbie Churchill**

(signature of county assessor)

**08/12/2024**

(date)

CC: County Clerk, Dodge County, NE County

CC: County Clerk where district is headquartered, if different county, Dodge County, NE County

*Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

# CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**LOWER ELKHORN NATURAL RESOURCE DISTRICT**

**BRIAN BRUCKNER**

**TO: 1508 SQUARE TURN BLVD  
NORFOLK NE 68701-9998**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX**

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

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

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

Christa M Beckmann  
(signature of county assessor)

Aug 13, 2024  
(date)

CC: County Clerk, KNOX County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**

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

**TAX YEAR 2024**

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

To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON COUNTY, NE

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

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



(signature of county assessor)

08/16/2024

(date)

CC: County Clerk, Madison County, NE County

CC: County Clerk where district is headquartered, if different county, Madison County, NE County

*Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)



# CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

**TAX YEAR 2024**

{certification required on or before August 20<sup>th</sup>, of each year}

LOWER ELKHORN NATURAL RES. DIST

TO: 1508 SQUARE TURN BLVD  
NORFOLK NE 68701-

TAXABLE VALUE LOCATED IN THE COUNTY OF: PIERCE

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

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

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

Jean M Lubke  
(signature of county assessor)

Aug 13, 2024  
(date)

CC: County Clerk, PIERCE County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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



**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**

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

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**LOWER ELKHORN NATURAL RESOURCE DISTRICT**

**TO: %MIKE SOUSEK  
1508 SQUARE TURN BLVD  
NORFOLK NE 68701**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE**

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

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

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

Kari S. Urkoski  
*(signature of county assessor)*

8-14-24  
*(date)*

CC: County Clerk, PLATTE County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

# CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**LENRD**

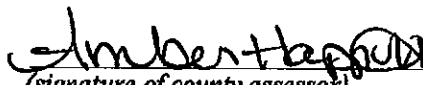
**TO: 1508 SQUARE TURN BLVD  
NORFOLK NE 68701-2292**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: STANTON**

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

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

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

  
(signature of county assessor)

08-16-2024  
(date)

CC: County Clerk, STANTON County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

*{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.}*

*{certification required on or before August 20<sup>th</sup>, of each year}*


**TO:**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON**

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

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

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

  
(signature of county assessor)

8-12-24  
(date)

CC: County Clerk, THURSTON County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**

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

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**POLITICAL SUBDIVISION**

**TO:**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: WAYNE**

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

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

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

  
(signature of county assessor)

8-13-24  
(date)

CC: County Clerk, WAYNE County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

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

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

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

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

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

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

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

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

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

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

Meeting adjourned at 7:13 p.m.

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

---

Jay Reikofski, Secretary

# Norfolk Daily News

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

## PROOF OF PUBLICATION

THE STATE OF NEBRASKA  
Madison County

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

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

Subscribed and sworn to before me this

28

day of

August

2024

*[Signature]*

3" x 5"  
Clip Fee  
Proof of Publication  
Prepayment

\$  
\$  
\$  
\$

108.00

Balance Due

\$

108.00

Lower Elkhorn NRD

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	\$ 8,729,881.43
2023-2024 Actual Disbursements & Transfers	\$ 7,734,840.58
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 12,823,152.44
2024-2025 Necessary Cash Reserve	\$ 8,106,802.00
2024-2025 Total Resources Available	\$ 20,929,954.44
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 4,501,887.14
Unused Budget Authority Created For Next Year	\$ -3,180,117.67

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 4,501,887.14
Personal and Real Property Tax Required for Bonds	\$ -

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	12,049,932.50	12,823,152.44	6%
Property Tax Request	\$ 4,898,908.22	\$ 4,501,887.14	-8%
Valuation	21,681,094,217	24,388,738,738	12%
Tax Rate	0.022586	0.018459	-18%
Tax Rate if Prior Tax Request was at Current Valuation	0.020079		



# AFFIDAVIT OF PUBLICATION

The Wayne Herald

STATE OF NEBRASKA  
WAYNE COUNTY

SS.

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

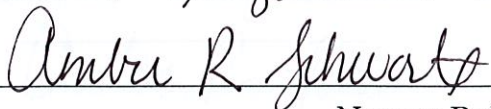
1 consecutive time(s) in said paper.  
Published Dates:

08/29/2024

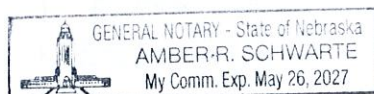
  
(signed) \$208<sup>00</sup>

Publication Fee:

Subscribed and sworn to before me this  
29<sup>th</sup> day of August, 2024



Notary Public



Lower Elkhorn NRD

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that a public hearing will be held on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at business hours.

2022-2023 Actual Disbursements & Transfers  
2023-2024 Actual Disbursements & Transfers  
2024-2025 Proposed Budget of Disbursements & Transfers  
2024-2025 Necessary Cash Reserve  
2024-2025 Total Resources Available  
Total 2024-2025 Personal & Real Property Tax Requirement  
Unused Budget Authority Created For Next Year

### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes  
Personal and Real Property Tax Required for Bonds

## NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body of the Lower Elkhorn NRD will hold a public hearing on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024
Operating Budget	12,049,932.50	12,823,000.00
Property Tax Request	\$ 4,896,906.22	\$ 4,501,000.00
Valuation	21,681,094,217	24,388,000,000
Tax Rate	0.022586	0.020079
Tax Rate if Prior Tax Request was at Current Valuation	0.020079	

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

8/29/2024

Date(s)

*Tracy Prettyman*  
Tracy Prettyman, Business Manager

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

August 29, 2024

*Shauna L. Gerke*  
Notary



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

Cost information

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

Affidavit of Publication:

Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	\$	8,729,881.43
2023-2024 Actual Disbursements & Transfers	\$	7,734,640.58
2024-2025 Proposed Budget of Disbursements & Transfers	\$	12,823,152.44
2024-2025 Necessary Cash Reserve	\$	8,106,892.00
2024-2025 Total Resources Available	\$	20,829,954.44
Total 2024-2025 Personal & Real Property Tax Requirement	\$	4,501,887.14
Unused Budget Authority Created For Next Year	\$	3,160,117.67

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	4,501,887.14
Personal and Real Property Tax Required for Bonds	\$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12 day of September 2024, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

ZNEZ

WPN 8-29-24

WEST POINT NEWS **WISNER** News-Chronicle

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Nay: None. Absent: None. Motion carried.

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

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

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

Discussion followed.

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

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

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

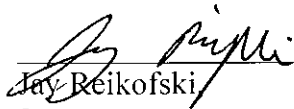
Motion was made by Fleer and seconded by Clausen to approve an additional 1% increase in Restricted Funds Authority for Fiscal Year 2025. Aye: Allemann, Aschoff, Burenheide, Clausen, Fleer, Hall, Loberg, Loftis, Reikofski, Steffen, Zohner, Gustafson. Nay: Korth, Temple, Wisnieski. Absent: None. Motion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

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

Others Present: Ryan Zimmerman

Meeting adjourned at 10:19 p.m.

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

  
\_\_\_\_\_  
Jay Reikofski  
Secretary


**LOWER ELKHORN NATURAL RESOURCES DISTRICT  
RESOLUTION  
SETTING THE PROPERTY TAX REQUEST**

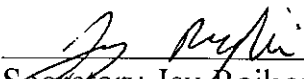
WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of the Lower Elkhorn Natural Resources District passes by a majority vote a resolution or ordinance setting the tax request; and

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

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

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

  
Chairman Roger Gustafson  
Date: September 12, 2024

  
Secretary Jay Reikofski  
Date: September 12, 2024