

LOWER NIOBRARA NATURAL RESOURCES DISTRICT
Business Agenda
December 1, 2025, at 2:00 p.m.
Butte Community Center, Butte, NE

1. Call to Order / Statement of Publication / Open Meeting Law Poster
2. Roll Call
3. Approval of Agenda*
4. Approval of November 3, 2025, Regular Meeting Minutes*
5. Butte State Agency Insurance Presentation
 - a. Approval of 2026 Insurance*
6. Dana F. Cole Audit Presentation
 - a. Approval of FY2024-2025 Audit*
7. General Managers Report
8. Programs Assistant Report
9. Water Resources Coordinator Report
10. NARD Report (Hansen)
 - a. NARD Resolution-457 Deferred compensation Plan, Roth Amendment*
11. West Knox Rural Water Report (Dan Ebel)
 - a. Closed Session to Discuss WKRW Litigation (if needed)
 - b. Approval of Napoli PFAS Litigation Settlement*
12. BGMA Coordinator Report
13. Partner Reports
 - a. Natural Resources Conservation Service (Adam Nolan)
 - b. Niobrara Council (Connell)
 - c. NE RC&D Report (Hansen)
 - d. NC RC&D Report (Connell)
 - e. Friends of the Missouri (Naprstek)
 - f. Missouri Sedimentation Action Coalition (Naprstek)
14. Approval of 2026 Price List*
15. Review and Consideration of Letters of Interest for Sub-District 5 Board Vacancy*
16. NSWCP Activities*
17. Approval of the November Treasurer's Report*
18. Public Comment
19. Excuse Absent Directors
20. Adjourn

*Indicates potential action item

Review Expenditure Receipts:

Linda Hoffman

Brian Kaczor

11/14/2025 2:34 p.m. WE

**NEBRASKA ASSOCIATION OF RESOURCES DISTRICTS
457 DEFERRED COMPENSATION PLAN
ROTH AMENDMENT**

WHEREAS, the Nebraska Association of Resources Districts sponsors a 457 Deferred Compensation Plan allowing Pre-Tax Elective Deferrals by participants.

WHEREAS, the NRD Benefits Committee reviewed and recommended the board approve adding a Roth Elective Deferral option to the Plan at their meeting on October 22, 2025.

WHEREAS, the recommendation was shared and approved by the NRD managers at the November 5, 2025, meeting.

THEREFORE, LET IT BE RESOLVED, that the following Contribution Types Section, 5(b)(3), of the Nebraska Association of Resources Districts 457 Deferred Compensation Plan be amended as follows:

5. CONTRIBUTION TYPES.

- b. **Pre-Tax Elective Deferrals.** The dollar or percentage amount by which each Participant has elected to reduce his/her Compensation, as provided in the Participant's Salary Reduction Agreement

And may Roth Elective Deferrals be made?

3. Yes.

THEREFORE, LET IT BE RESOLVED, that Pre-Tax Elective Deferrals and Roth Elective Deferrals combined are subject to one single limit as defined by Code §402(g).

THEREFORE, LET IT BE RESOLVED, participants will be allowed to defer Pre-Tax Elective Deferrals or Roth Elective Deferrals or a combination of both, subject to the limit defined by Code §402(g).

RESOLVED, that the undersigned is hereby authorized to execute, on behalf of the Employer, all documents necessary to effect the changes authorized herein. Such resolution was approved by the NARD Board of Directors on November 10, 2025, to become effective January 1, 2026.



Martin Graff, NARD President

Such resolution was approved by the _____ NRD Board of Directors on _____.

NRD Board Chair